

# CITY OF LAS VEGAS

## REVENUE REPORT

### FIRST QUARTER FY2008



September 30, 2007

**City of Las Vegas**  
**Quarterly Revenue Report**  
**Fiscal Year 2007-2008**

**TABLE OF CONTENTS**

	<u>Page</u>
FY2008 First Quarter Revenue Highlights	1
General Fund Revenue Summary	2
Intergovernmental Summary	3
State Shared Revenues	4
Interlocal Cooperative Agreements	5
Other Local Government Shared Revenues	6
Taxes Summary	7
Ad Valorem Property Tax	8
Room Tax	9
Licenses and Permits Summary	10
Business Licenses	11
Liquor Licenses	12
City Gaming Licenses	13
Franchise Fees	14
Other Licenses and Permits	15
Charges for Services Summary	16
Planning and Development Fees	17
Corrections Charges	18
Reimbursable Charges	19
Municipal Court Charges	20
Other Fees	21
Miscellaneous Fees	22
Transportation Fees	23
EMS Transports	24
Fines and Forfeits Summary	25
Court Fines	26
Forfeited Bail	27
Miscellaneous Revenue Summary	28
Interest Earnings	29
Rentals	30
Other	31
Selected Enterprise Revenues	
Building Permits	32
Sewer Connection Fees	33
Correlation between Sewer Connection Fees and Building Permits	34
Parking Revenue	35

## **FY2008 First Quarter Revenue Highlights**

General Fund revenues for the first quarter of FY2008 increased \$530 thousand—0.6%. The first quarter of FY2007 had an increase of 6.8% (\$5.3 million) compared to the same period in FY2006. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues decreased 0.75% (approximate decline of \$160 thousand). Consolidated tax, which accounts for 95% of the revenue in the category, declined 1.1% (approximate decline of \$227 thousand). Clark County taxable sales during the first quarter declined -3.3% compared to the same period in the prior year.
- Taxes in the first quarter of FY2008 increased 7.4% (roughly \$2.1 million) compared to the prior year.
- Licenses and Permits decreased -0.6% (approximate decline of \$131 thousand) in the first quarter of FY2008. Franchise Fees increased 7.8% (\$1.1 million) due to a healthy increase in the Electric Utility Franchise fees—rate increases and more demand were the stimulus. City Gaming Licenses declined -32.2% (-\$575 thousand) due to a timing variance between payments received last year compared to this year.
- Charges for Services decreased -22.2% (approximate decline of \$1.7 million) in the first quarter of FY2008. Corrections Charges decreased -57.4% (-\$1.3 million) due to less beds rented to Federal Inmates. EMS transports declined -10.37% due to less transports compared to the prior year.
- Fines and Forfeits increased 0.5% (\$7 thousand) in the first quarter of FY2008.
- Miscellaneous fees increased 146% (approximately \$445 thousand) due to a large payment received as payment for a legal settlement, as well as, a deposit made to the City by a developer in connection with downtown.

### **Selected Enterprise Fund Revenue:**

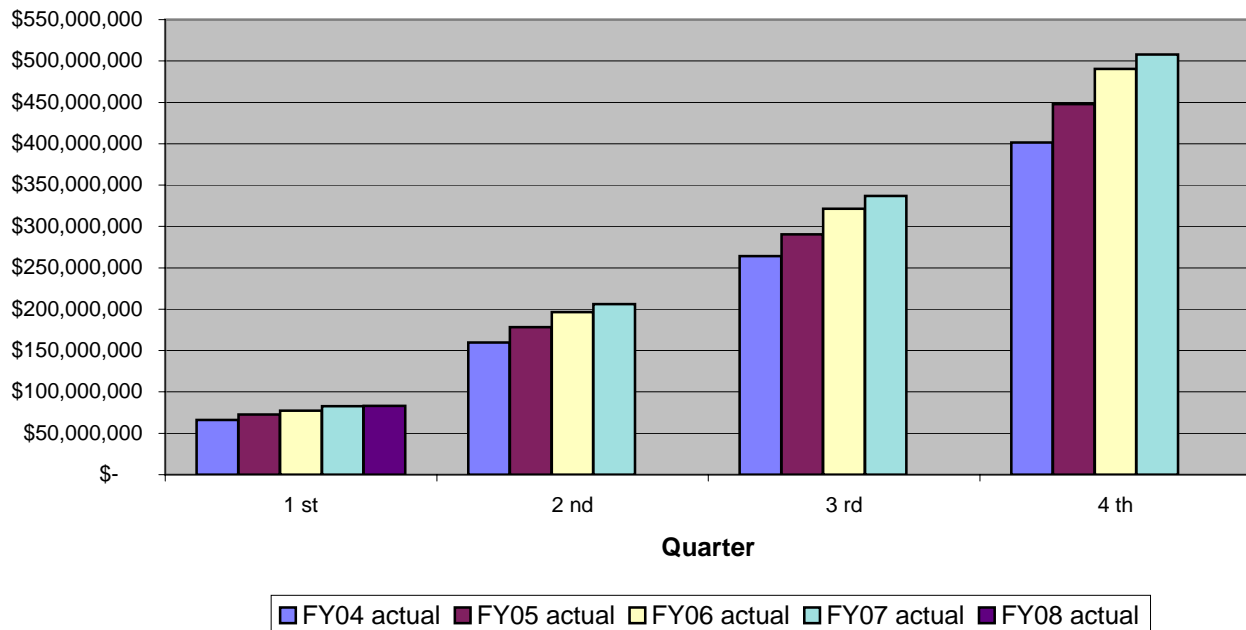
- Building permits decreased -42.9% in the first quarter of FY2008. The decrease was due to a decline in construction valuations—a drop of 37%.
- Sewer Connection fees decreased -40% in the first quarter of FY2008. The decrease was due to a decline in construction valuations—a drop of 37%.
- Parking revenues increased 10.9%. The increase was due to more tickets written, compared to the prior year, because a number of unfilled Parking Enforcement Officer positions existed in FY2007—those positions were filled in FY2008.

## GENERAL FUND REVENUE SUMMARY

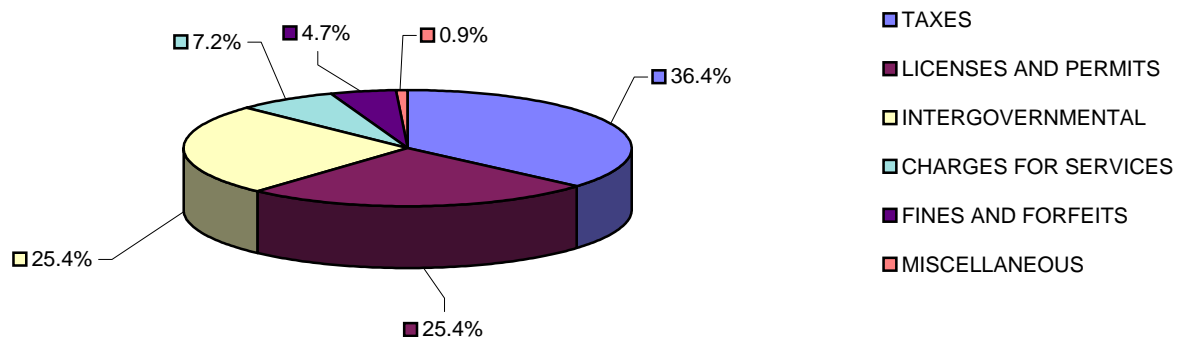
<b>TOTAL REVENUES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 66,011,316	\$ 72,766,376	\$ 77,508,699	\$ 82,817,017	\$ 83,346,980	
2 nd	159,903,413	178,409,856	196,458,762	206,327,645	-	
3 rd	264,023,500	290,574,120	321,373,591	336,986,330	-	
4 th	401,411,619	447,793,603	490,292,702	507,993,252	-	537,553,174

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	16%	16%	16%	16%	16%
2nd qtr/4th qtr	40%	40%	40%	41%	
3rd qtr/4th qtr	66%	65%	66%	66%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

**Total Revenue  
2004-2008 Y-T-D**



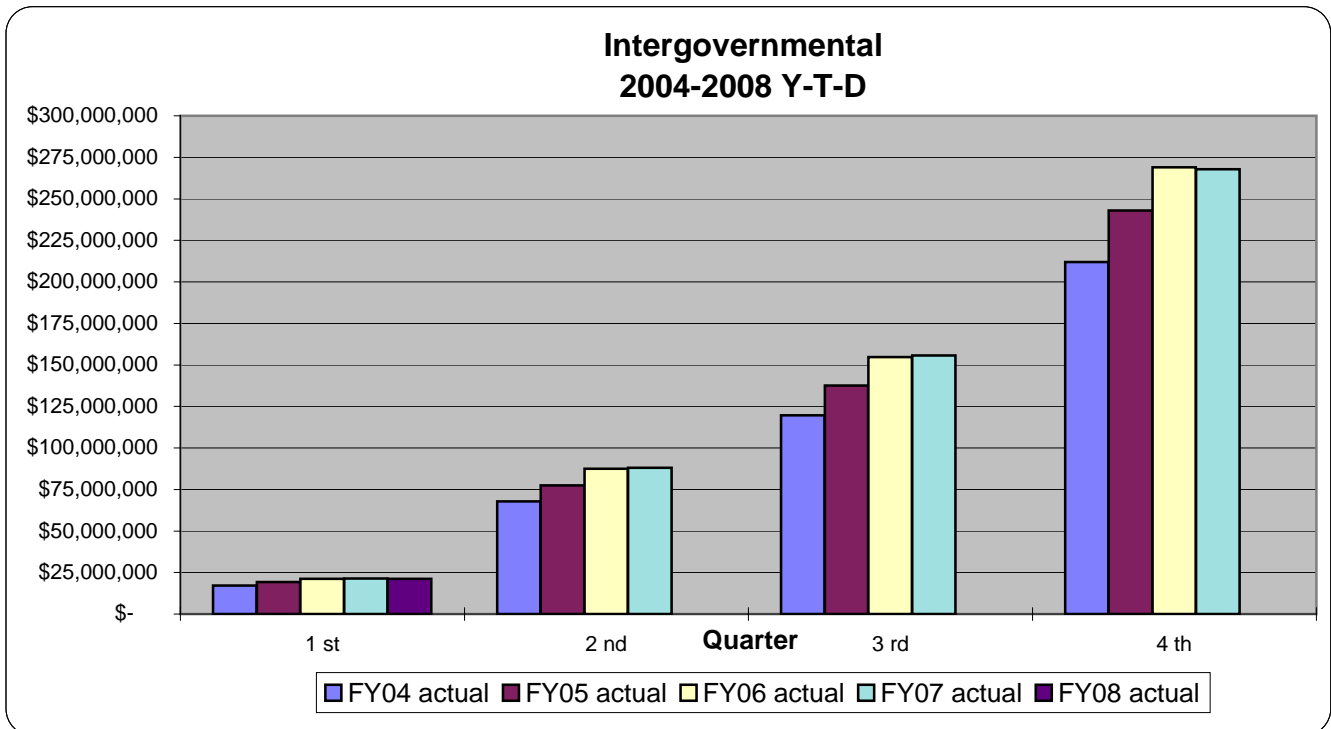
**Total Revenues**



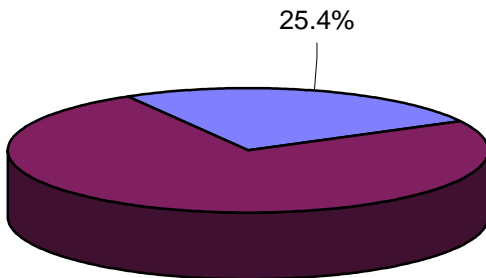
# GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

<b>INTERGOVERNMENTAL</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 17,137,759	\$ 19,266,691	\$ 21,223,916	\$ 21,344,423	\$ 21,184,089	
2 nd	67,773,787	77,545,085	87,510,009	87,992,622	-	
3 rd	119,642,565	137,633,824	154,724,348	155,730,416	-	
4 th	211,998,180	243,007,735	269,024,533	267,906,040	-	284,252,987

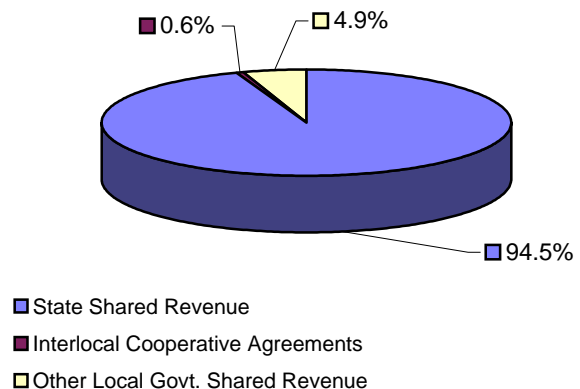
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	8%	8%	8%	8%	7%
2nd qtr/4th qtr	32%	32%	33%	33%	
3rd qtr/4th qtr	56%	57%	58%	58%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Intergovernmental as a % of  
Total Revenue**



**Intergovernmental by Subcategories**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### STATE SHARED REVENUES

	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 15,970,591	\$ 17,960,309	\$ 20,038,393	\$ 20,245,543	\$ 20,018,880	
2 nd	65,226,868	75,242,781	85,161,371	85,749,850	-	
3 rd	115,935,255	134,322,321	151,252,746	152,333,549	-	
4 th	206,945,540	238,040,871	264,253,250	263,249,775	-	279,525,538

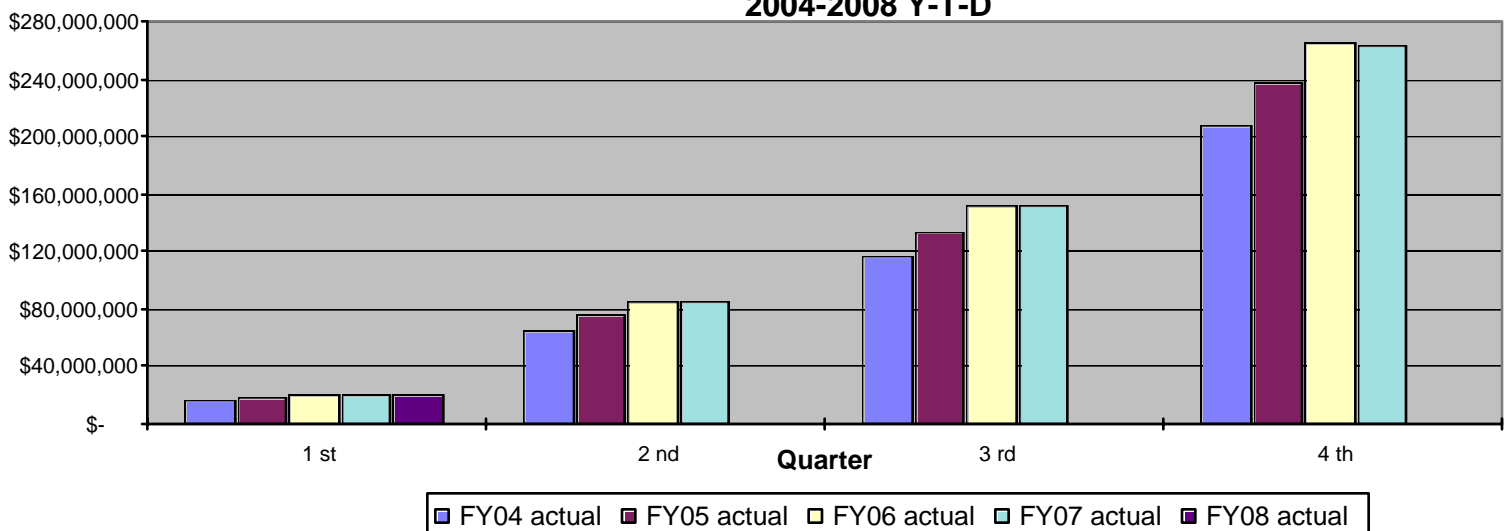
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	8%	8%	8%	8%	7%	
2nd qtr/4th qtr	32%	32%	32%	33%		
3rd qtr/4th qtr	56%	56%	57%	58%		
4th qtr/4th qtr	100%	100%	100%	100%		100%

### Trend Analysis--State Shared Revenues

State Shared Revenues decreased \$226,663 (-1.12%) in the first quarter of FY2008 compared to the same period in the prior year. Taxable sales, for July and August, decreased -4.2% for the State as a whole. In Clark County, taxable sales decreased -3.3%. The drop in taxable sales can be attributed to the housing market slowdown, Legislative issues, and a slowing economy. The main Legislative issue effecting the category was AB621 which gave tax breaks to certain qualified builders of energy conserving structures. As for the slowing economy, consumer confidence is down resulting in less spending on motor vehicles, building materials, furniture, and entertainment.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2008 base amounts was 2.5%.

**State Shared Revenues  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### INTERLOCAL COOPERATIVE AGREEMENTS

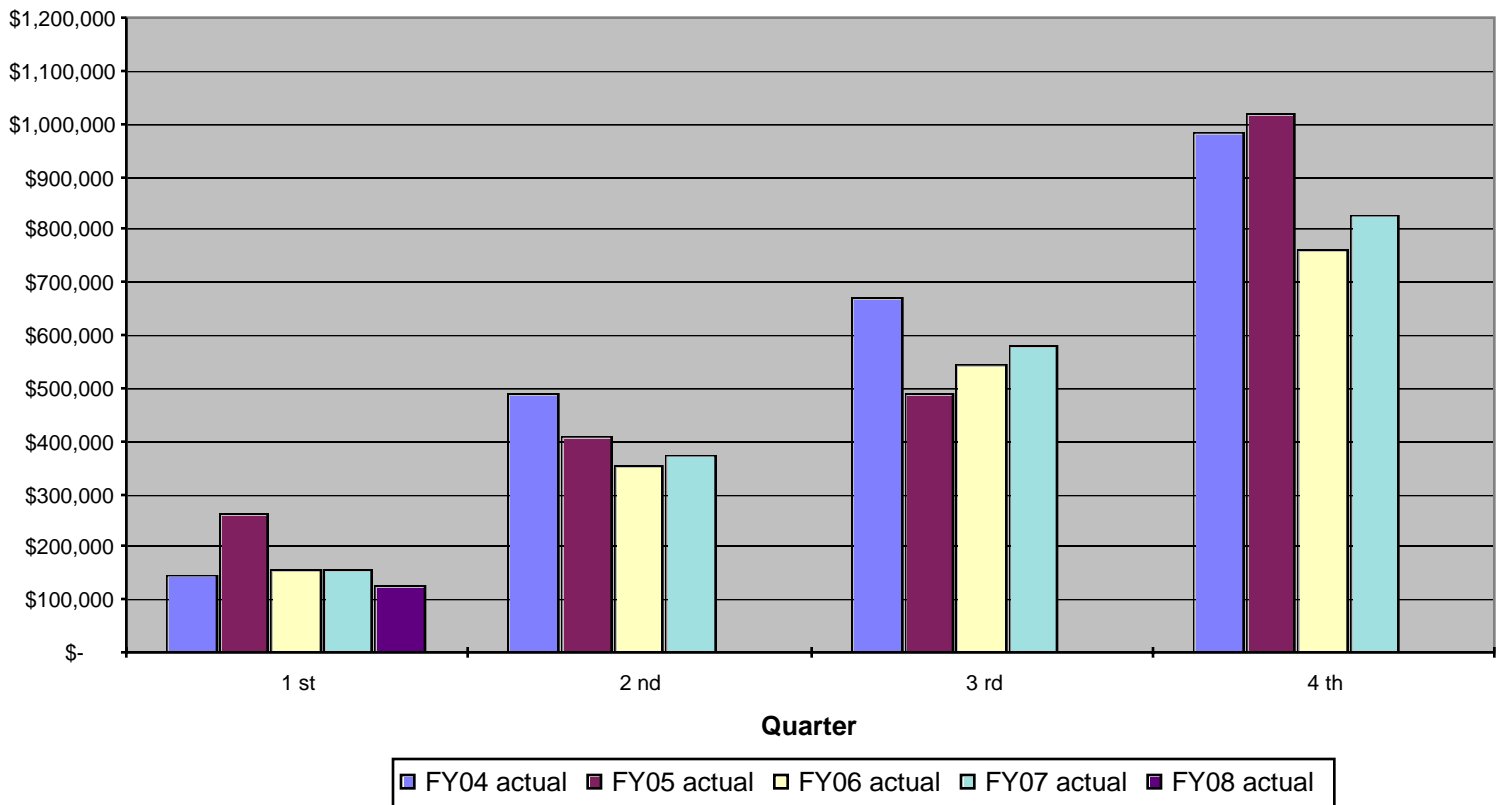
		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	148,648	\$ 260,177	\$ 153,929	\$ 154,800	\$ 127,037	
2 nd		490,954	408,214	351,187	371,049	-	
3 rd		670,279	489,323	544,176	581,402	-	
4 th		980,985	1,017,233	758,824	824,557	-	822,428

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	15%	26%	20%	19%	15%
2nd qtr/4th qtr	50%	40%	46%	45%	
3rd qtr/4th qtr	68%	48%	72%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

#### Trend Analysis--Interlocal Cooperative Agreements

Through the first quarter of FY2008, Interlocal Agreements decreased \$27,763 (-17.93%) compared to the same period in the prior year. Reimbursed From Other Governments is the lone item in the category. More revenue was recognized in the prior year due to a timing issue--an extra pay period.

**Interlocal Cooperative Agreements  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### OTHER LOCAL GOVT. SHARED REVENUES

		FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter							
1 st	\$	1,018,520	\$ 1,046,205	\$ 1,031,594	\$ 944,080	\$ 1,038,172	
2 nd		2,055,965	1,894,090	1,997,451	1,871,723	-	
3 rd		3,037,031	2,822,180	2,927,426	2,815,465	-	
4 th		4,071,655	3,949,631	4,012,459	3,831,708	-	3,833,021

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	25%	26%	26%	25%	27%
2nd qtr/4th qtr	50%	48%	50%	49%	
3rd qtr/4th qtr	75%	71%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

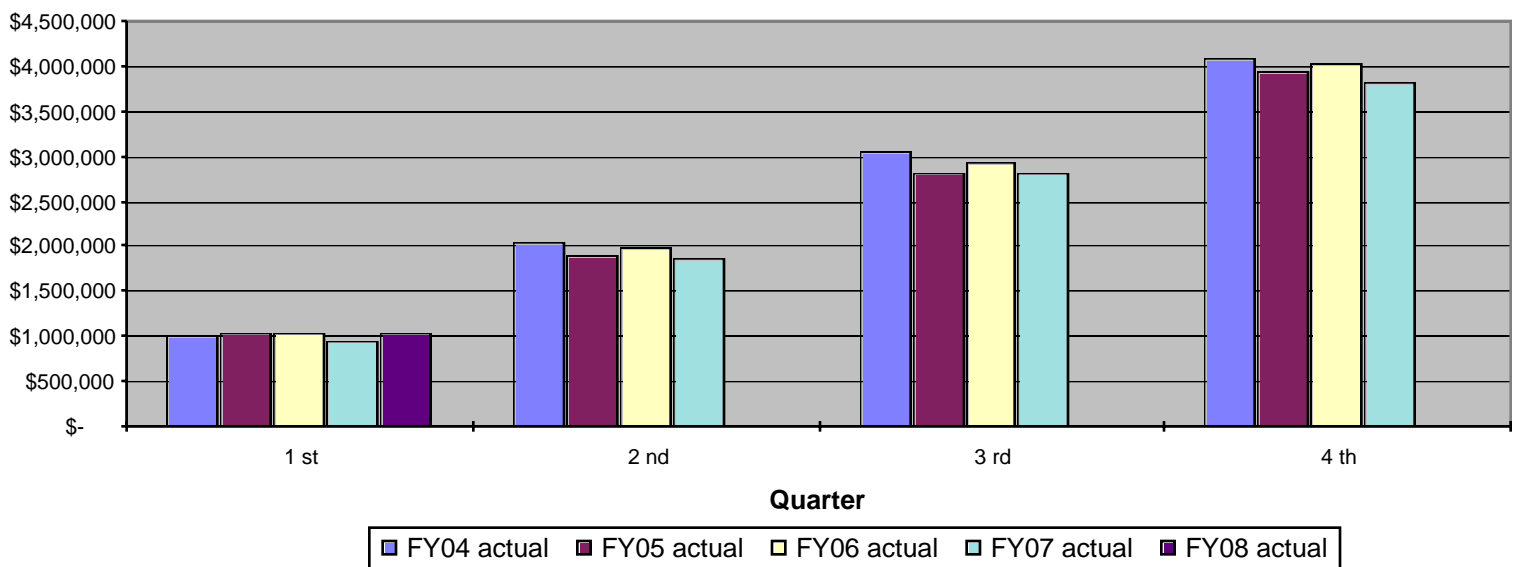
### Trend Analysis--Other Local Govt. Shared Revenues

First quarter revenue for FY2008 increased \$94,092 (9.97%) compared to the same period in the prior year. The revenue category consists of County Gaming Licenses, Other Local Government Revenue, and Payment in Lieu of Taxes (PILT). County Gaming Licenses is the only source of revenue that is material to this category.

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance.

A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending August 31, 2007, indicated the number of games/tables in the downtown Las Vegas area increased 0.25% while the number of slot machines decreased by -2.66%. In addition, a drop of -18.2% was noted for the number of card games in the downtown Las Vegas area.

**Other Local Govt. Shared Revenues  
2004-2008 Y-T-D**

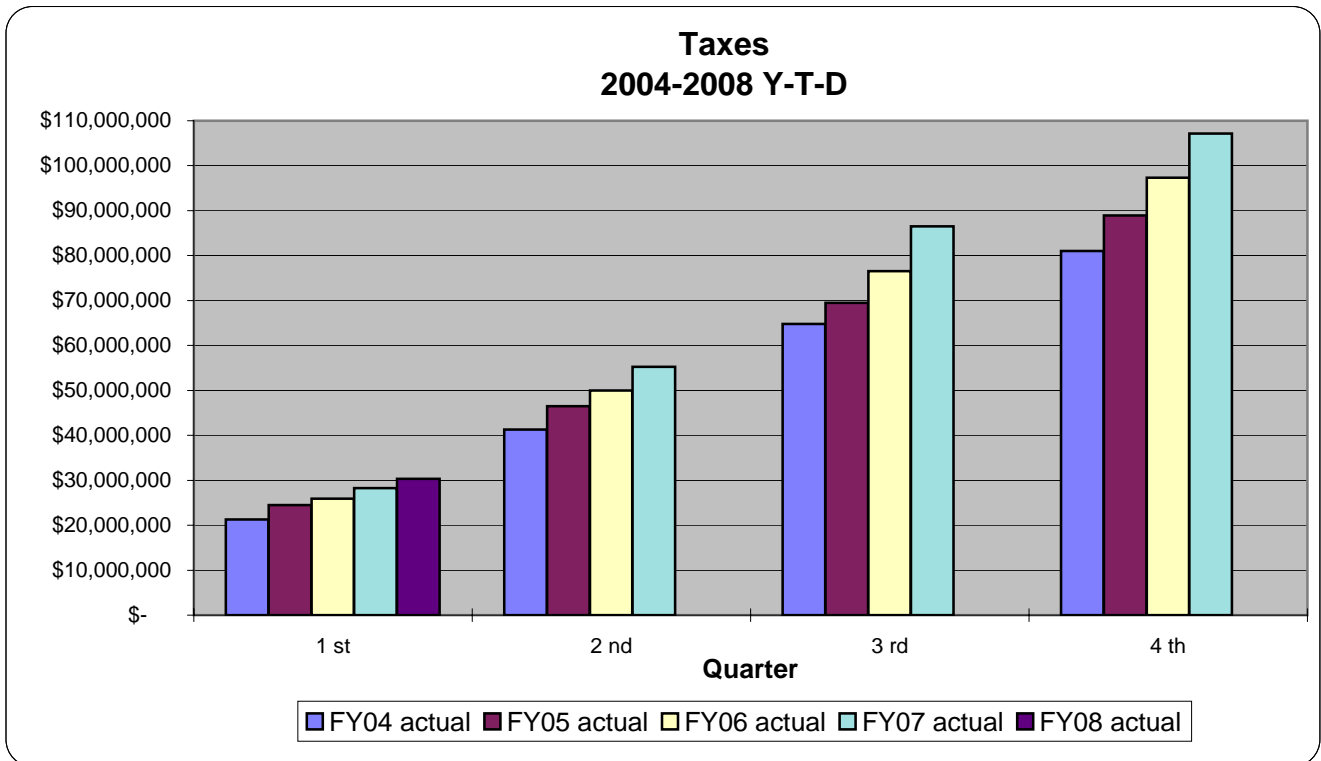




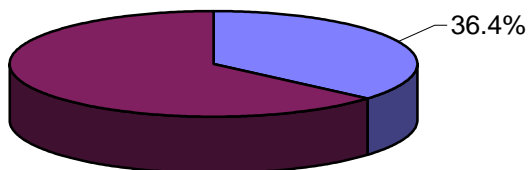
## GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

<b>TAXES</b>	<b>FY04 actual</b>	<b>FY05 actual</b>	<b>FY06 actual</b>	<b>FY07 actual</b>	<b>FY08 actual</b>	<b>FY08 budget</b>
Quarter						
1 st	\$ 21,303,695	\$ 24,485,783	\$ 25,911,851	\$ 28,233,767	\$ 30,309,782	
2 nd	41,265,151	46,493,604	49,949,727	55,279,105	-	
3 rd	64,764,145	69,491,138	76,517,332	86,515,657	-	
4 th	81,031,583	88,933,345	97,319,395	107,158,919	-	117,823,604

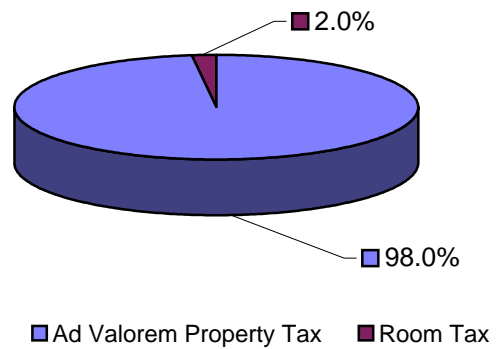
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	28%	27%	26%	26%
2nd qtr/4th qtr	51%	52%	51%	52%	
3rd qtr/4th qtr	80%	78%	79%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%



**Taxes as a % of Total Revenue**



**Taxes by Subcategories**



## GENERAL FUND REVENUE CATEGORY- TAXES

<b>AD VALOREM PROPERTY TAX</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$20,841,461	\$23,996,983	\$25,338,912	\$27,700,664	\$29,709,278	
2 nd	40,312,121	45,427,546	48,780,677	54,133,627	-	
3 rd	63,322,878	67,867,793	74,767,298	84,719,193	-	
4 th	78,960,336	86,574,323	94,864,021	104,642,849	-	115,331,642

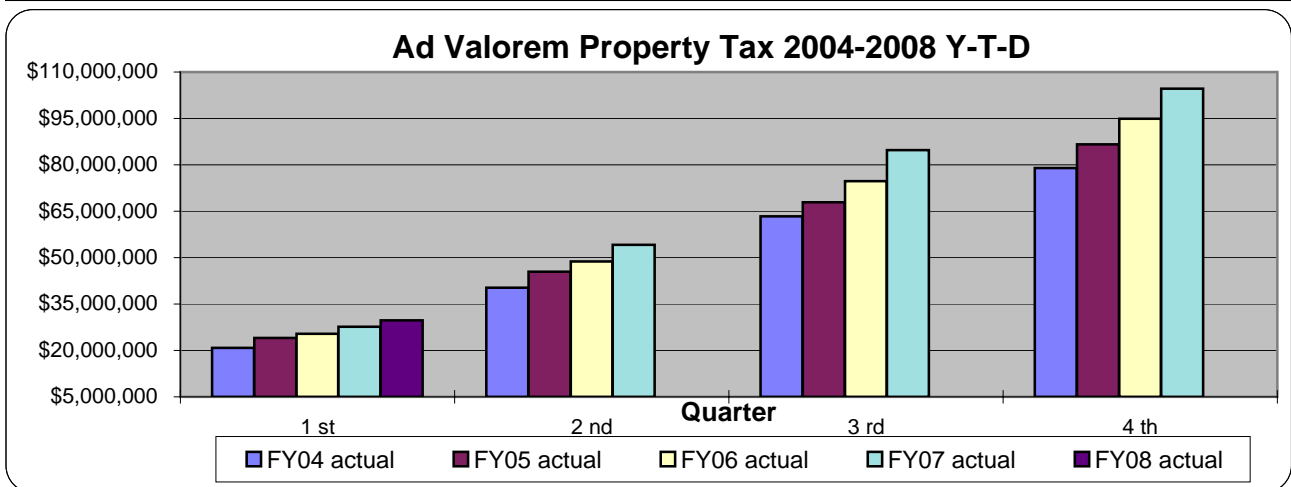
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	26%	28%	27%	26%	26%
2nd qtr/4th qtr	51%	52%	51%	52%	
3rd qtr/4th qtr	80%	78%	79%	81%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

<b>Assessed Value and Ad Valorem Tax Rate Trend Analysis:</b>					
	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>
<b>Allowed Tax Rate</b>	0.8556	0.8594	0.8595	0.8628	0.8644
<b>Tax Rate Levied</b>	0.6765	0.6765	0.6765	0.6765	0.6765
<b>% = levied/allowable</b>	79%	79%	79%	78%	78%
<b>Assessed Valuation</b>	11.48 billion	12.72 billion	16.48 billion	22.03 billion	24.65 billion
<b>% change from prior year</b>	8.28%	10.80%	29.57%	33.68%	11.89%

### Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax increased \$2,008,614 (7.25%) in the first quarter of FY2008 compared to the same period in the prior year. The allowable tax rate increased 0.19%, the tax rate levied remained the same (at 0.6765), and assessed value increased 11.89% (22.03 billion to 24.65 billion).

In past years, a correlation existed between the rise in property tax revenue and the increase in assessed valuation because the formula used to calculate the tax was based on assessed valuation. Beginning in FY06, the formula used to calculate property taxes was changed due to the 2005 Legislature. The 2005 Legislature put a cap on the amount the property owners tax liability can increase. For residential properties, the cap is not to exceed more than 3% of last year's tax liability.



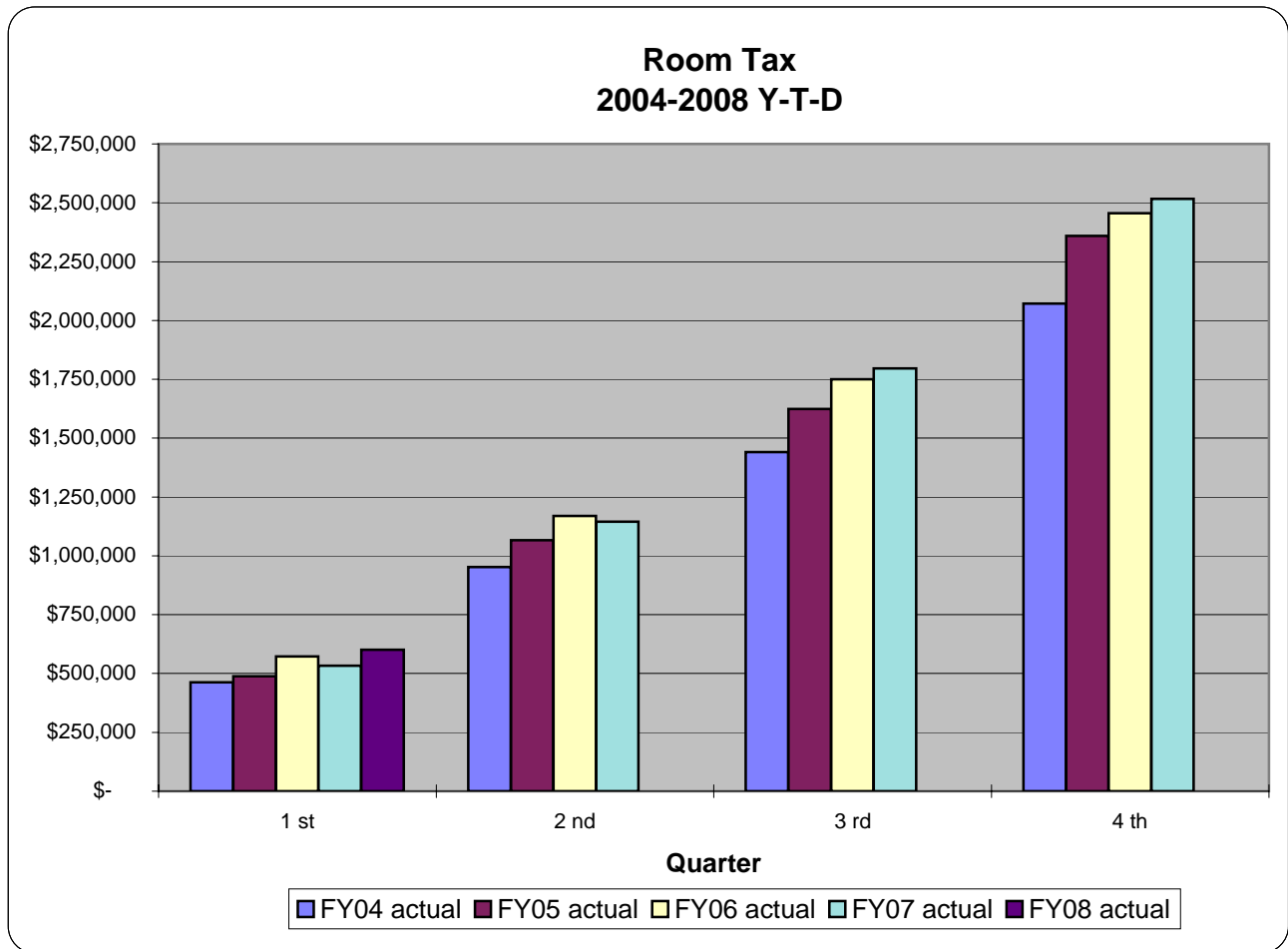
## GENERAL FUND REVENUE CATEGORY- TAXES

<b>ROOM TAX</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 462,234	\$ 488,800	\$ 572,939	\$ 533,103	\$ 600,504	
2 nd	953,030	1,066,058	1,169,050	1,145,478	-	
3 rd	1,441,267	1,623,345	1,750,034	1,796,464	-	
4 th	2,071,247	2,359,022	2,455,374	2,516,070	-	2,491,962

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	21%	23%	21%	24%
2nd qtr/4th qtr	46%	45%	48%	46%	
3rd qtr/4th qtr	70%	69%	71%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### **Trend Analysis--Room Tax**

In the first quarter of FY2008 Room Tax revenue increased \$67,401 (12.64%) compared to the prior year. According to UNLV's "Center for Business and Economic Research" McCarran passenger volumes eclipsed four million and the hotel occupancy rate has remained above 90 percent. In addition, the Fremont Street Experience has increased their marketing efforts and have brought more people to the downtown area in recent months.

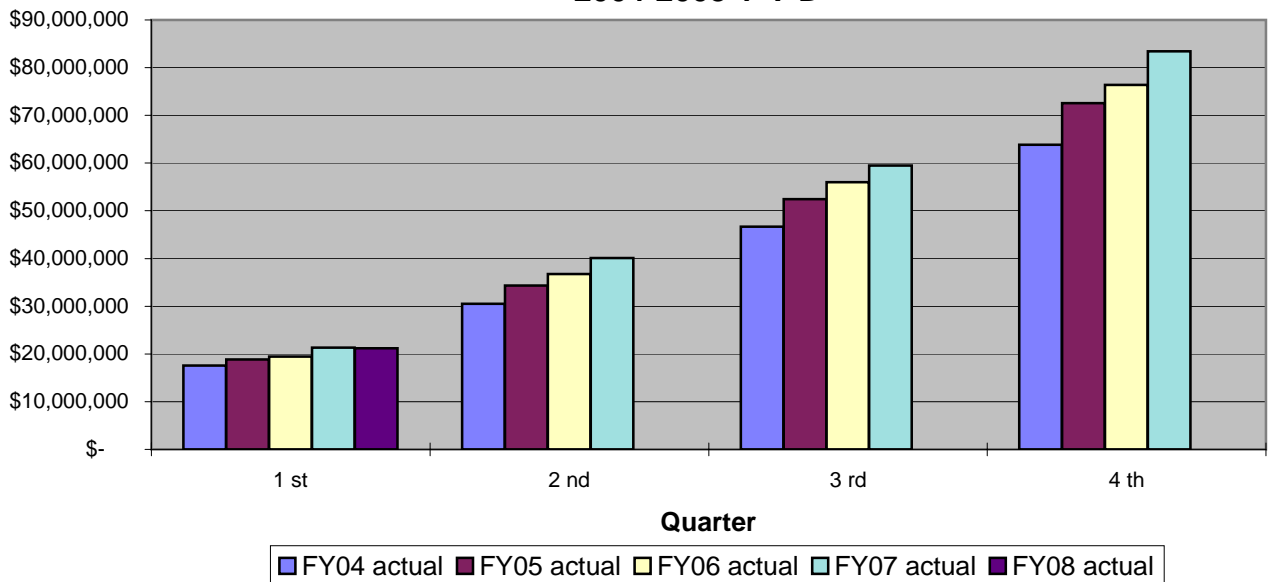


# GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

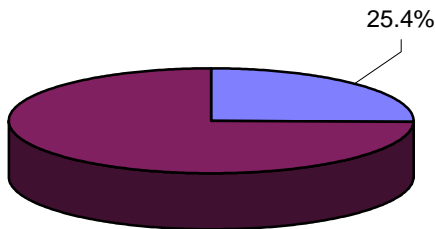
<b>LICENSES &amp; PERMITS</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 17,582,713	\$ 18,812,586	\$ 19,417,720	\$ 21,314,864	\$ 21,183,555	
2 nd	30,514,370	34,343,297	36,727,180	40,112,099	-	
3 rd	46,672,916	52,436,576	56,018,820	59,472,695	-	
4 th	63,819,694	72,594,609	76,366,795	83,429,429	-	84,786,631

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	28%	26%	25%	26%	25%
2nd qtr/4th qtr	48%	47%	48%	48%	
3rd qtr/4th qtr	73%	72%	73%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

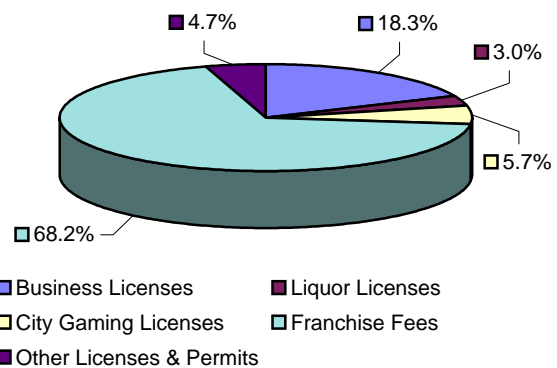
**Licenses & Permits  
2004-2008 Y-T-D**



**Licenses & Permits as a % of Total Revenue**



**Licenses & Permits by Subcategories**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### **BUSINESS LICENSES**

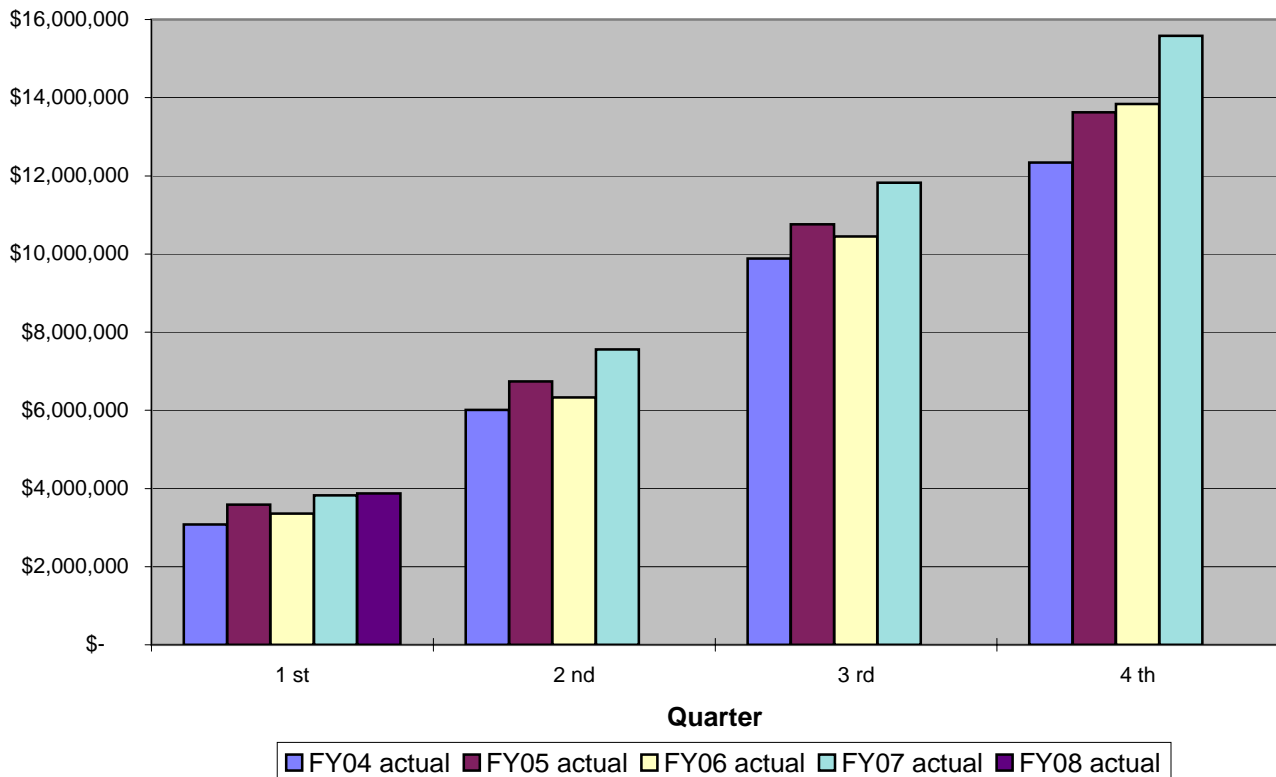
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 3,079,318	\$ 3,585,017	\$ 3,359,571	\$ 3,826,630	\$ 3,869,496	
2 nd	6,011,036	6,738,372	6,331,307	7,560,607	-	
3 rd	9,882,627	10,756,436	10,446,596	11,819,890	-	
4 th	12,342,066	13,624,835	13,838,572	15,584,842	-	16,252,515

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	25%	26%	24%	25%	24%
2nd qtr/4th qtr	49%	49%	46%	49%	
3rd qtr/4th qtr	80%	79%	75%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### **Trend Analysis--Business Licenses**

Business Licenses, in the first quarter of FY2008, increased \$42,866 (1.12%) compared to the same period in the prior year. The overall increase in FY2007 was 12.62% and this was due to a legislative change in 2005 that changed the way the City collected fees from professionals (attorneys etc..). As a result, a backlog of unbilled fees were processed in FY2007 and this accounted for much of the double digit increase. As a result, FY2008 may not stack up well against the handsome increase seen in FY2007.

**Business Licenses  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### LIQUOR LICENSES

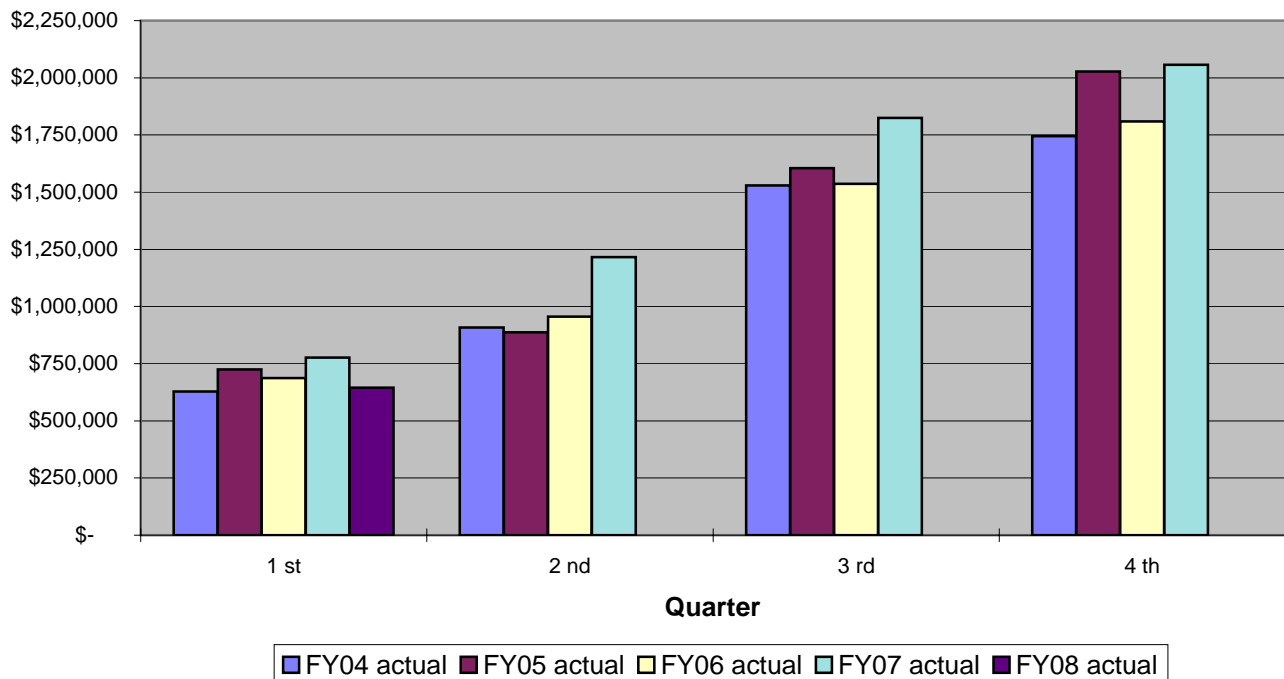
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 628,058	\$ 724,615	\$ 686,438	\$ 776,694	\$ 645,238	
2 nd	907,433	887,341	955,000	1,216,078	-	
3 rd	1,529,691	1,604,255	1,536,475	1,824,531	-	
4 th	1,744,295	2,027,907	1,808,911	2,056,629	-	2,170,233

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	36%	36%	38%	38%	30%
2nd qtr/4th qtr	52%	44%	53%	59%	
3rd qtr/4th qtr	88%	79%	85%	89%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Liquor Licenses

Liquor licenses through the first quarter of FY2008 decreased \$131,456 (-16.93%) compared to the same period in the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees are one time fees which are due and payable at the time of filing an application. The decrease can be attributed to less new original licenses sold compared to the same period in the prior year.

**Liquor Licenses  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### CITY GAMING LICENSES

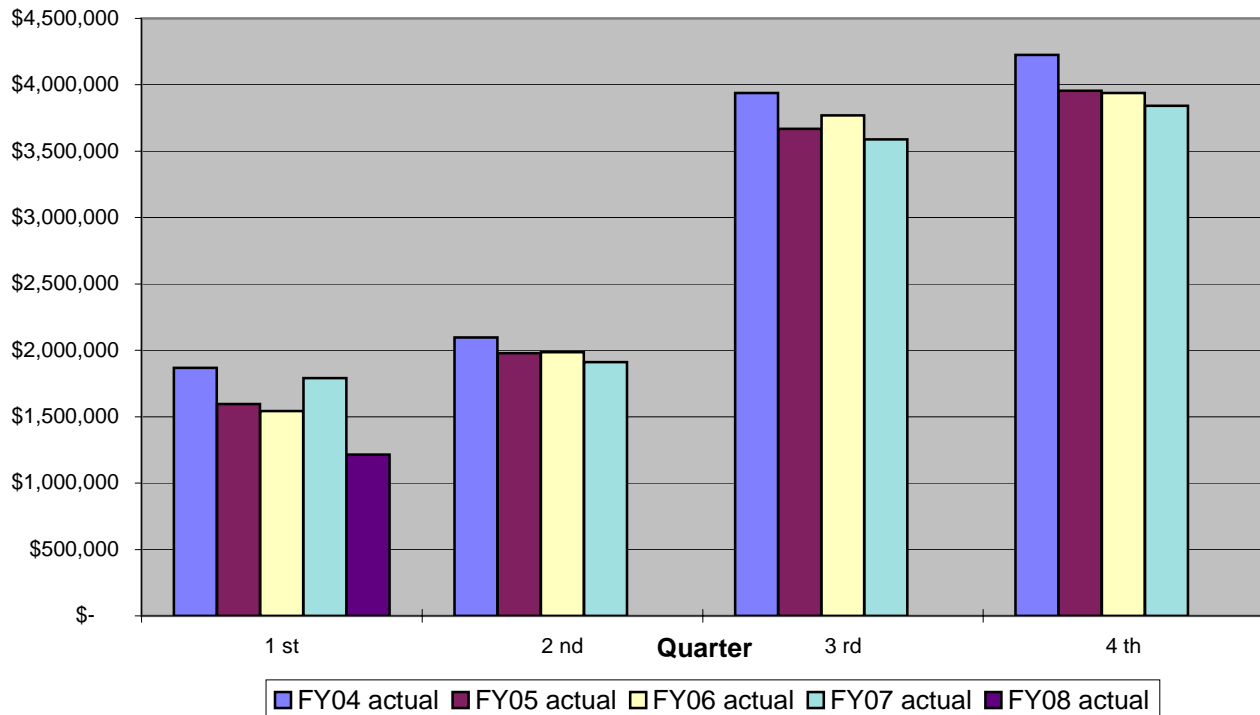
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 1,867,810	\$ 1,595,400	\$ 1,541,464	\$ 1,789,843	\$ 1,214,111	
2 nd	2,096,462	1,978,838	1,985,738	1,912,494	-	
3 rd	3,939,288	3,668,041	3,769,781	3,588,058	-	
4 th	4,224,364	3,954,701	3,937,235	3,841,208	-	3,869,498

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	44%	40%	39%	47%	31%
2nd qtr/4th qtr	50%	50%	50%	50%	
3rd qtr/4th qtr	93%	93%	96%	93%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--City Gaming Licenses

City Gaming Licenses decreased \$575,732 (-32.17%) in the first quarter of FY2008 compared to the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st. A review of the Gaming Control Boards "Gaming Revenue Report", for the three month period ending August 31, 2007, indicated the number of games/tables in the downtown Las Vegas area increased 0.25% while the number of slot machines decreased -2.66%. In addition, a drop of -18.2% was noted for the number of card games in the downtown Las Vegas area. Finally, the large decrease can primarily be attributed to a timing variance between receipt of payments this year compared to last year.

**City Gaming Licenses  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### FRANCHISE FEES

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 11,284,224	\$11,550,678	\$ 12,636,597	\$ 13,406,524	\$ 14,456,719	
2 nd	19,577,503	22,490,103	24,624,212	26,799,926	-	
3 rd	28,624,532	32,659,904	36,054,327	38,118,688	-	
4 th	41,161,964	47,736,639	51,471,981	56,945,423	-	57,205,957

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	27%	24%	25%	24%	25%
2nd qtr/4th qtr	48%	47%	48%	47%	
3rd qtr/4th qtr	70%	68%	70%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

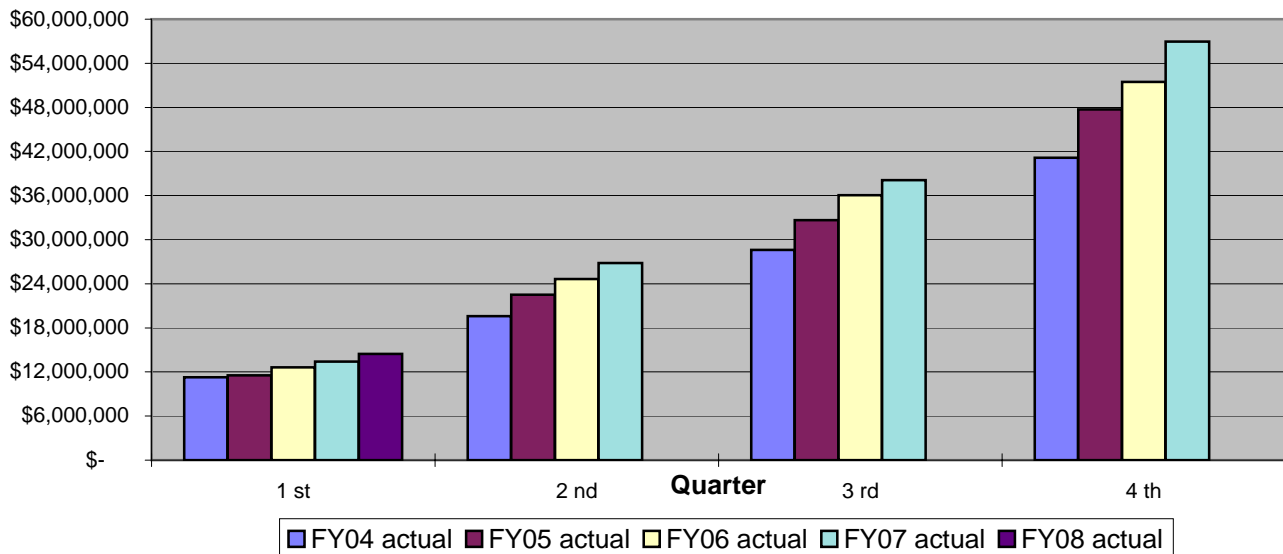
### Trend Analysis--Franchise Fees

During the first quarter of FY2008, Franchise fees increased \$1,050,195 (7.83%) compared to the same period in the prior year. The following summarizes the activity for the period:

Gas Utility	decreased	\$ (144,171)	-8.89%
Electric Utility	increased	\$ 1,002,571	13.22%
Telephone Utility	increased	\$ 7,981	0.31%
Garbage Utility	increased	\$ 22,192	2.76%
Cable Utility	increased	\$ 68,363	8.56%

The decrease in the Gas Utility can be attributed to a rate decrease and less demand. The Electric Utility and the Cable Utility increased due to more demand and rate hikes. The Telephone Utility's flat growth was due to more customers switching to wireless.

### Franchise Fees 2004-2008 Y-T-D





## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### OTHER LICENSES & PERMITS

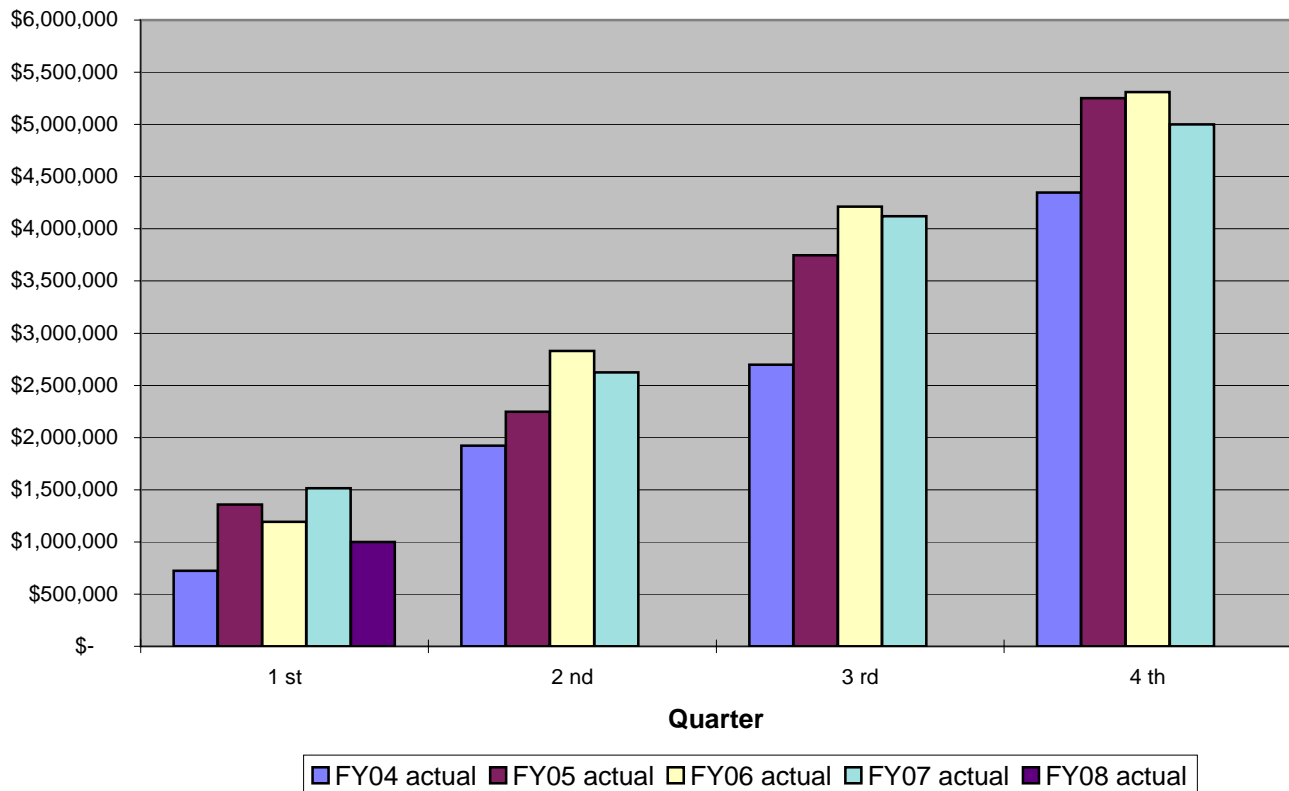
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 723,303	\$ 1,356,876	\$ 1,193,650	\$ 1,515,173	\$ 997,991	
2 nd	1,921,936	2,248,643	2,830,923	2,622,994	-	
3 rd	2,696,778	3,747,940	4,211,641	4,121,528	-	
4 th	4,347,005	5,250,527	5,310,096	5,001,327	-	5,288,428

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	17%	26%	22%	30%	19%
2nd qtr/4th qtr	44%	43%	53%	52%	
3rd qtr/4th qtr	62%	71%	79%	82%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other Licenses and Permits

Other Licenses and Permits decreased \$517,182 (-34.13%) through the first quarter of FY2008 compared to the prior year. Zoning Fees, Plans Check Fees, and Off-site Permit Fees decreased \$40,302 (-53.74%), \$309,370 (-39.24%), and \$91,494 (-40.83%)--respectively. The decline in the real estate market has contributed to the decline noted in the Other Licenses and Permits revenue category.

**Other Licenses & Permits  
2004-2008 Y-T-D**

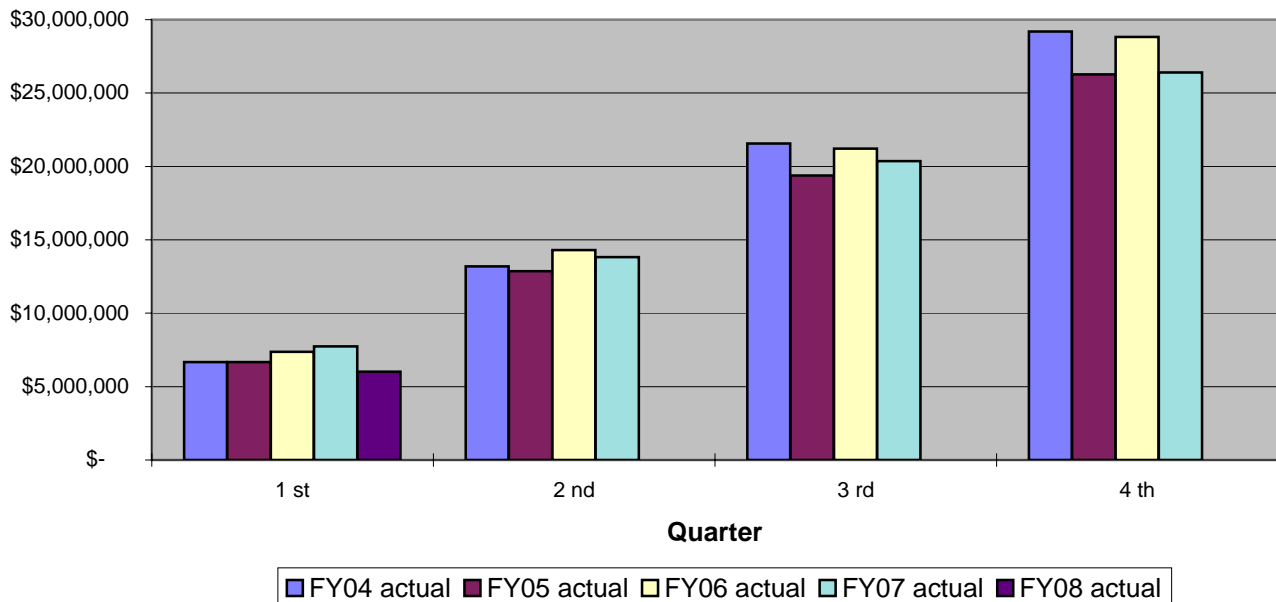


# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

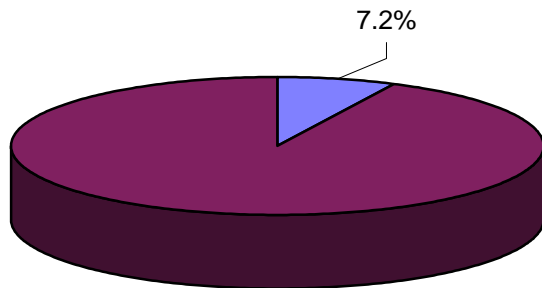
<b>CHARGES FOR SERVICES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 6,673,175	\$ 6,669,331	\$ 7,364,340	\$ 7,737,874	\$ 6,017,843	
2 nd	13,197,658	12,864,742	14,292,303	13,816,156	-	
3 rd	21,561,063	19,380,604	21,212,500	20,355,608	-	
4 th	29,191,275	26,273,307	28,827,670	26,398,218	-	28,014,128

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	25%	26%	29%	21%
2nd qtr/4th qtr	45%	49%	50%	52%	
3rd qtr/4th qtr	74%	74%	74%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

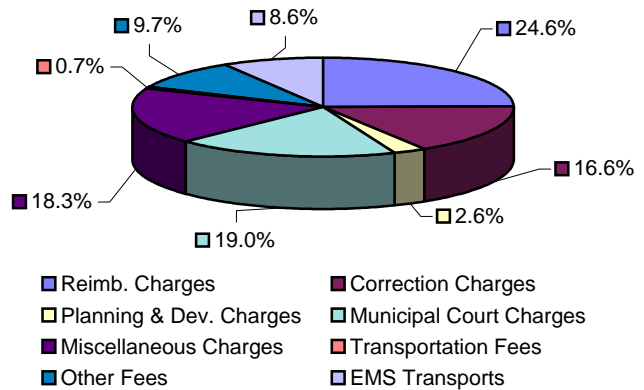
**Charges for Services  
2003-2007 Y-T-D**



**Charges for Services as a % of Total Revenue**



**Charges for Services by Subcategories**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

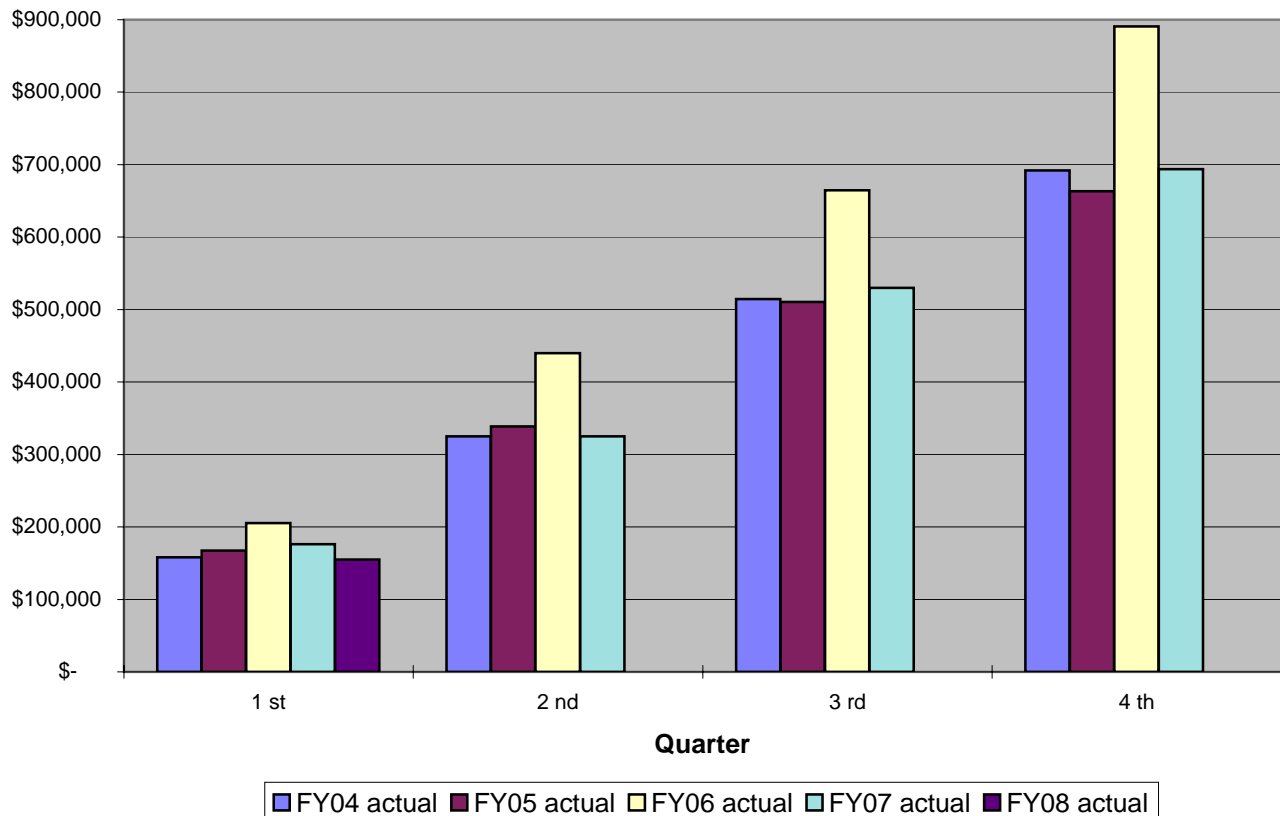
<b>PLANNING &amp; DEVELOPMENT FEES</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 158,084	\$ 167,222	\$ 205,199	\$ 176,075	\$ 155,077	
2 nd	324,966	338,722	440,004	325,058	-	
3 rd	514,590	510,387	664,622	530,087	-	
4 th	691,787	663,286	890,602	693,838	-	742,902

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	23%	25%	23%	25%	21%
2nd qtr/4th qtr	47%	51%	49%	47%	
3rd qtr/4th qtr	74%	77%	75%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### **Trend Analysis--Planning & Development Charges**

Planning & Development, which consists of two line items (Planning and Development and Sign Code fees), decreased \$20,998 (-11.93%) in the first quarter of FY2008 compared to the prior year. Planning & Development fees increased \$22,130 (15.46%) while Sign Code fees declined \$1,132 (-9.49%).

**Planning & Development Charges  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### CORRECTIONS CHARGES

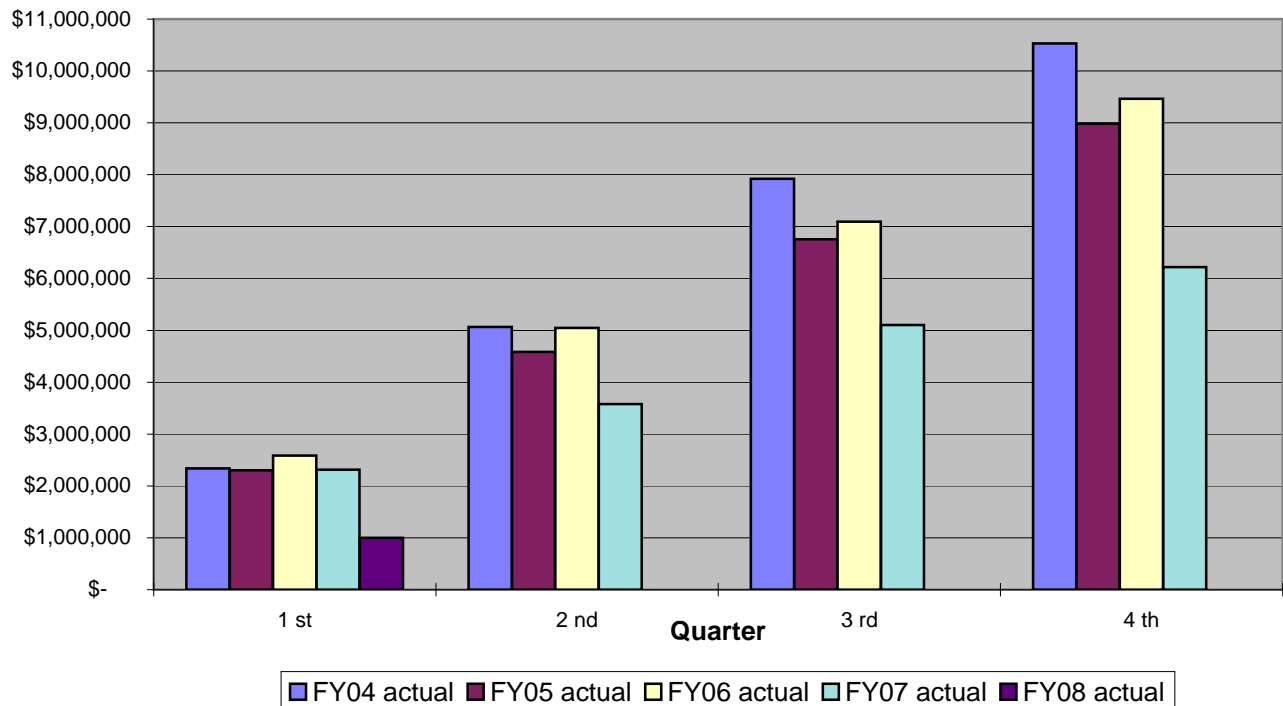
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 2,340,710	\$ 2,299,149	\$ 2,585,349	\$ 2,316,255	\$ 996,836	
2 nd	5,062,678	4,584,652	5,047,470	3,578,026	-	
3 rd	7,919,388	6,754,348	7,095,663	5,102,593	-	
4 th	10,530,935	8,983,649	9,461,165	6,216,856	-	6,631,396

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	26%	27%	37%	15%
2nd qtr/4th qtr	48%	51%	53%	58%	
3rd qtr/4th qtr	75%	75%	75%	82%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

#### Trend Analysis--Corrections Charges

Correction Charges decreased \$1,319,419 (-56.96%) through the first quarter of FY2008 compared to the prior year. The decline was due to a policy decision that capped the number of beds rented to Federal inmates from 200 inmates per day in prior years to 10 in future years.

**Corrections Charges  
2004-2008 Y-T-D**



\*FY2004 amounts were changed from previous reports in order to accurately compare on a quarterly basis

## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### REIMBURSABLE CHARGES

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 1,835,039	\$ 1,872,780	\$ 1,697,486	\$ 1,977,599	\$ 1,482,745	
2 nd	3,429,447	3,382,212	3,441,357	3,863,824	-	
3 rd	5,373,970	5,106,359	4,998,156	5,450,187	-	
4 th	7,658,457	6,577,873	6,641,620	7,334,237	-	7,403,816

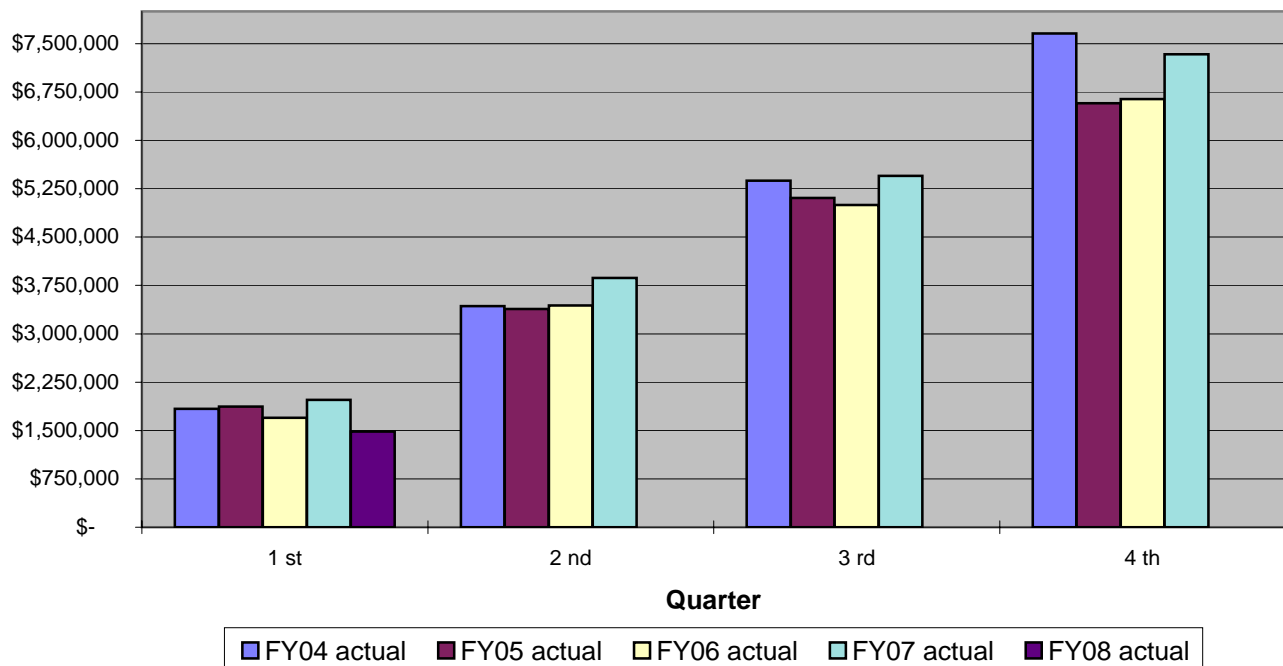
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	28%	26%	27%	20%
2nd qtr/4th qtr	45%	51%	52%	53%	
3rd qtr/4th qtr	70%	78%	75%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Reimbursable Charges

Reimbursable charges decreased \$494,854 (-25.02%) during the first quarter of FY2008 compared to the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials decreased \$143,596 (-15.08%). The other line item in the category, General Government Cost Allocation, decreased \$350,788 (-34.23%). The decline noted for the General Government Cost Allocation was due to a lower allocation rate, as well as, a smaller labor base to which the rate is applied.

**Reimbursable Charges  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### MUNICIPAL COURT CHARGES

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 1,044,772	\$ 765,491	\$ 950,743	\$ 1,038,129	\$ 1,143,537	
2 nd	1,932,867	1,487,686	1,820,028	2,022,478	-	
3 rd	2,833,702	2,396,617	2,913,081	3,251,428	-	
4 th	3,663,792	3,338,363	3,984,945	4,467,164	-	4,569,735

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	29%	23%	24%	23%	25%
2nd qtr/4th qtr	53%	45%	46%	45%	
3rd qtr/4th qtr	77%	72%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

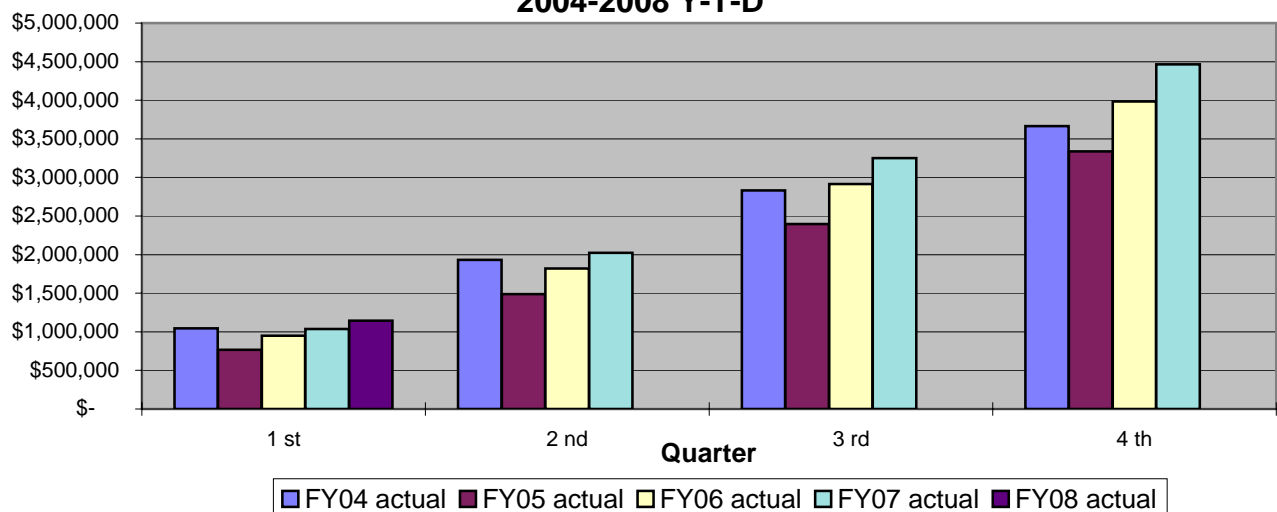
### Trend Analysis--Municipal Court Charges

Municipal Court Charges increased \$105,408 (10.15%) through the first quarter of FY2008 compared to the prior year. The following shows the detail for the category:

Financial Counseling Fees	decreased	\$6,575	-6.82%
In House Arrest Fee	increased	\$2,201	4.25%
Miscellaneous Court Fees	increased	\$90,024	39.96%
Court Counseling Fees	increased	\$23,760	8.07%
Traffic School	decreased	\$8,611	-7.50%
Internet Traffic School	increased	\$10,162	14.67%
Assessment Center	increased	\$5,069	22.34%
Work Program	decreased	\$13,452	-44.47%
Collection Fees	increased	\$2,830	2.12%

The increase in Miscellaneous Court Fees was due to more business--Fee payments and Prostitution fees were up \$45,281 (39.70%) and \$21,990 (297.77%)--respectively.

### Municipal Court Charges 2004-2008 Y-T-D



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### OTHER FEES

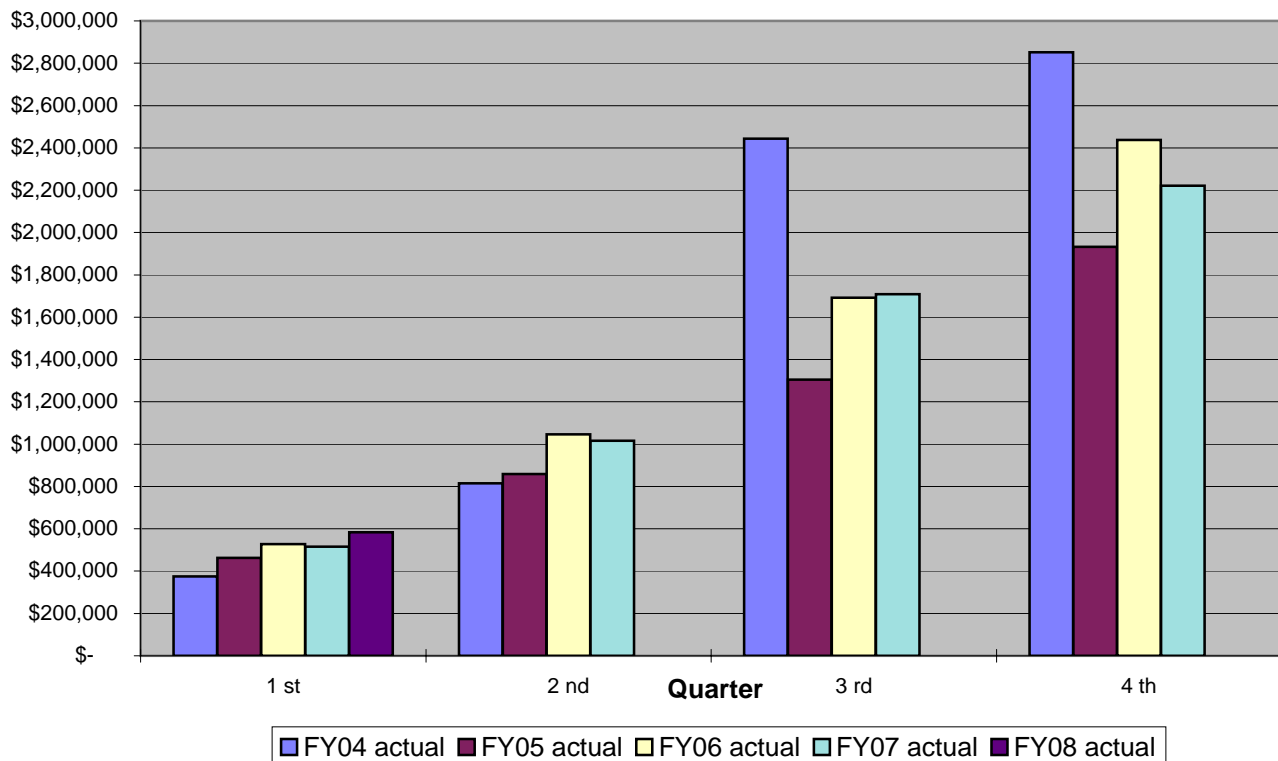
		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	374,402	\$ 462,326	\$ 527,087	\$ 516,187	\$ 583,735	
2 nd		814,546	859,433	1,046,623	1,015,799	-	
3 rd		2,443,197	1,305,475	1,692,141	1,708,407	-	
4 th		2,852,540	1,932,501	2,436,961	2,221,052	-	2,648,244

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	13%	24%	22%	23%	22%
2nd qtr/4th qtr	29%	44%	43%	46%	
3rd qtr/4th qtr	86%	68%	69%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other Fees

Other fees increased \$67,548 (13.09%) in the first quarter of FY2008 compared to the prior year. Special Inspection Fees, Business License Applications, and UFC Permit Fees increased \$26,173 (46.86%), \$13,875 (20.08%), and \$19,426 (12.47%)--respectively. Conversely, Traffic Fees slipped \$9,185 (-16.81%).

**Other Fees  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### MISCELLANEOUS FEES

		FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter							
1 st	\$	514,445	\$ 573,077	\$ 681,183	\$ 1,092,828	\$ 1,098,358	
2 nd		851,419	983,701	1,144,023	1,791,315	-	
3 rd		1,269,380	1,424,894	1,806,456	2,484,558	-	
4 th		2,005,194	2,154,610	2,729,908	3,102,118	-	3,633,826

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	26%	27%	25%	35%	30%
2nd qtr/4th qtr	42%	46%	42%	58%	
3rd qtr/4th qtr	63%	66%	66%	80%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

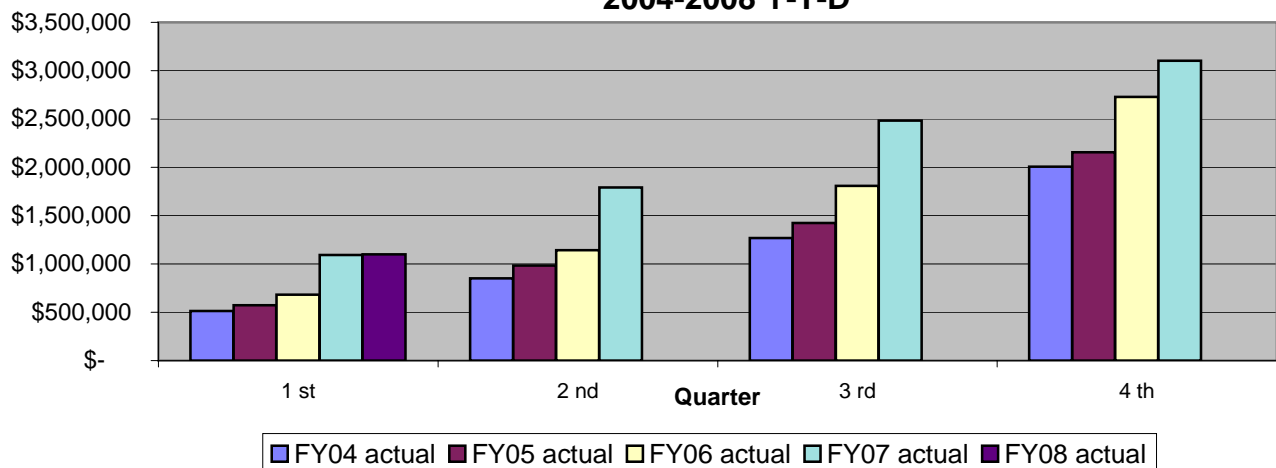
### Trend Analysis--Miscellaneous Fees

Miscellaneous fees for the first quarter of FY2008 increased \$5,530 (0.51%) compared to the same period in the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges increased \$117,355 (12.32%) while Theater Performances decreased \$111,825 (-79.79%). The following details some of the more significant increases noted to Recreation Charges:

Recreation Charges	\$increase	%increase
Park User Fees	\$45,161	261.42%
Recreation Class Fees	\$82,968	12.38%

The increase in Park User Fees was due to the addition of Floyd Lamb Park which added \$48,000 in revenue. Theatre Performances (Cultural Activity Fees) declined due to a policy decision in FY2007 to recognize services rendered to the City Council and Mayor (strictly for reporting purposes--no payments were received because they were not actually charged). In FY2008, services rendered to the City Council and Mayor have not been recognized and this accounts for large decrease noted in the category.

### Miscellaneous Fees 2004-2008 Y-T-D





## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### TRANSPORTATION FEES

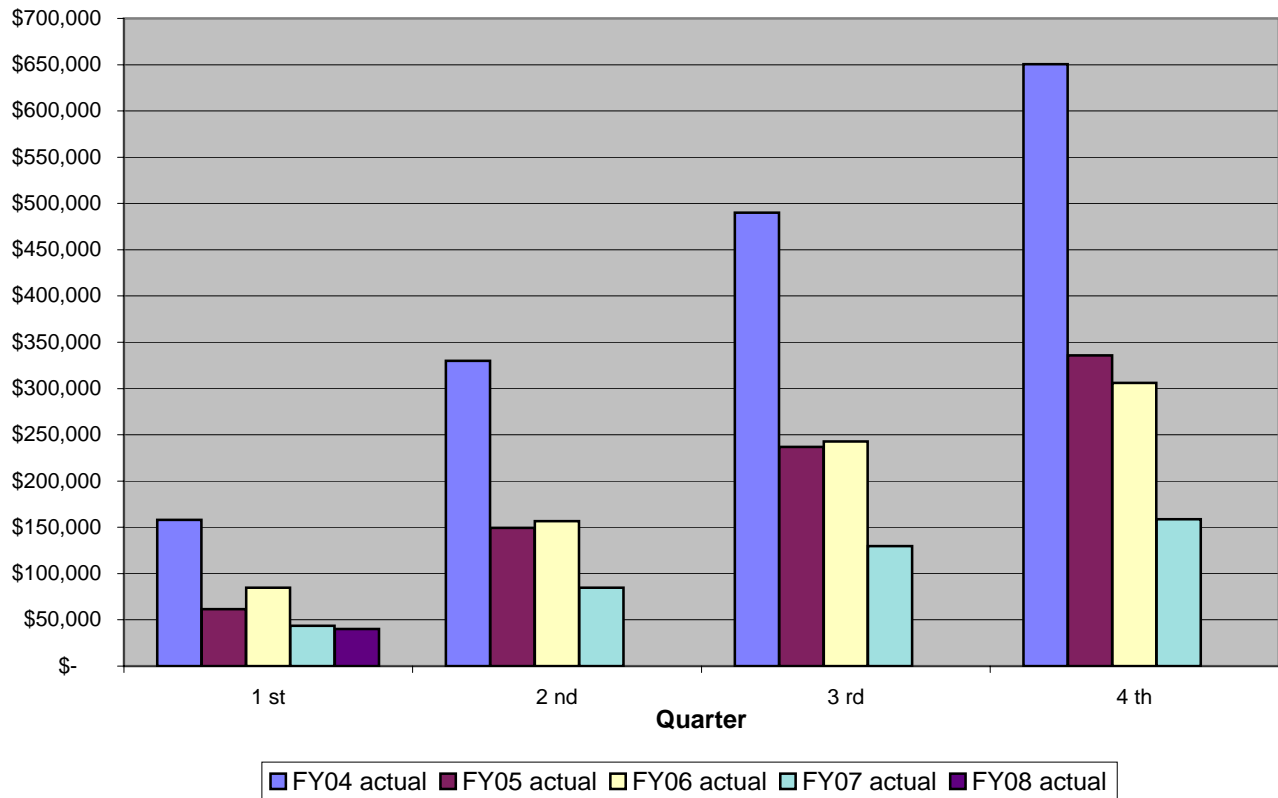
		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	157,892	\$ 61,515	\$ 84,764	\$ 43,501	\$ 40,095	
2 nd		329,835	149,412	156,589	84,659	-	
3 rd		490,102	236,998	242,821	129,772	-	
4 th		650,635	335,700	306,040	158,756	-	146,535

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	24%	18%	28%	27%	27%
2nd qtr/4th qtr	51%	45%	51%	53%	
3rd qtr/4th qtr	75%	71%	79%	82%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Transportation Fees

Transportation Fees declined \$3,406 (-7.83%) during the first quarter of FY2008 compared to the prior year. Transportation Fees consist of Trolley Fares and Bus Stop Shelter Revenue. Trolley Fares and Bus Stop Shelter Revenue decreased \$2,393 (-6.09%) and \$1,012 (-23.97%)--respectively.

**Transportation Fees  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### EMS TRANSPORTS

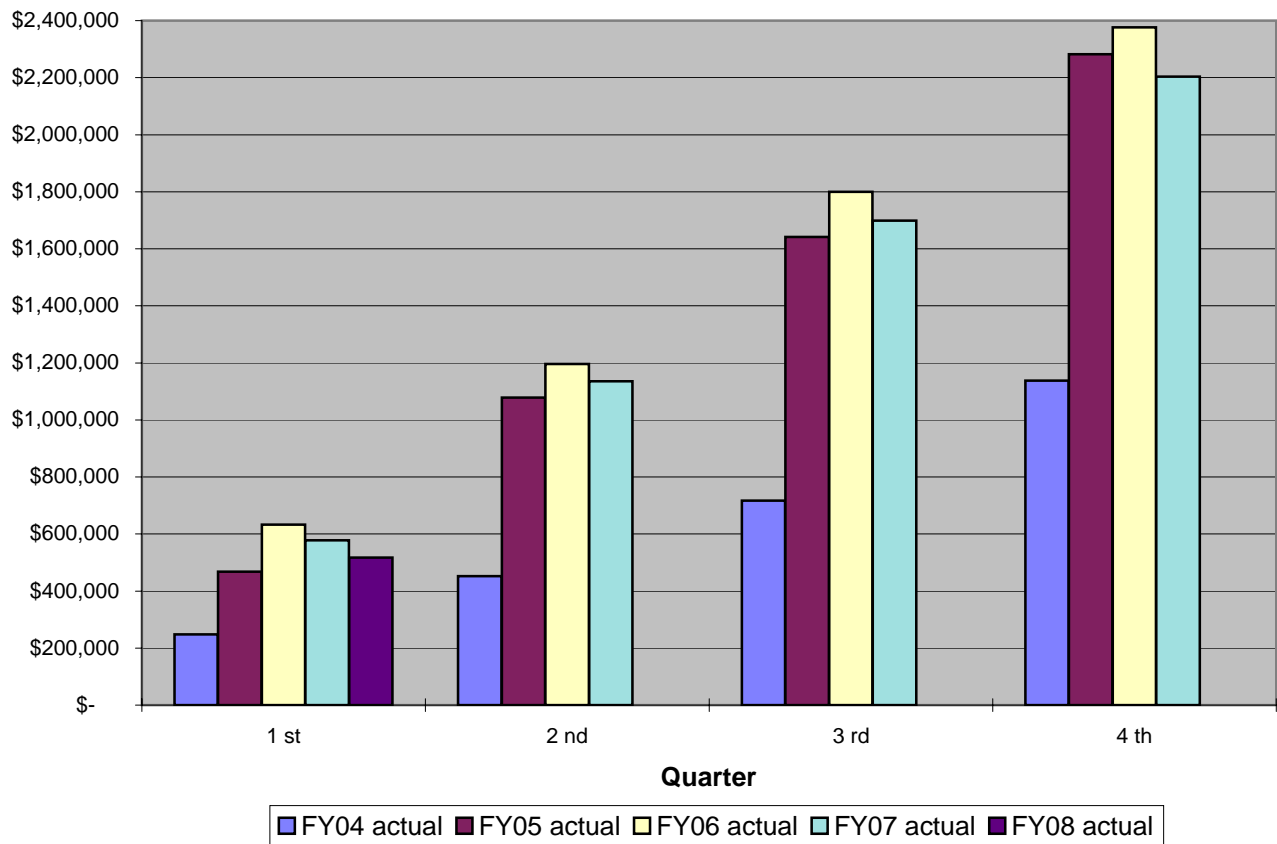
		<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter							
1 st	\$	247,831	\$ 467,741	\$ 632,529	\$ 577,300	\$ 517,460	
2 nd		451,900	1,078,614	1,196,209	1,134,997	-	
3 rd		716,734	1,641,363	1,799,560	1,698,576	-	
4 th		1,137,935	2,281,837	2,376,429	2,204,197	-	2,225,674

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	N/A	20%	27%	26%	23%
2nd qtr/4th qtr	N/A	47%	50%	51%	
3rd qtr/4th qtr	N/A	72%	76%	77%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--EMS Transports

EMS transport revenue declined \$59,840 (-10.37%) through the first quarter of FY2008 compared to the same period in the prior year. The decline in revenue can be primarily attributed to a 12.44% decrease in the number of transports--265 less transports compared to the prior year.

**EMS Transports  
2004-2008 Y-T-D**

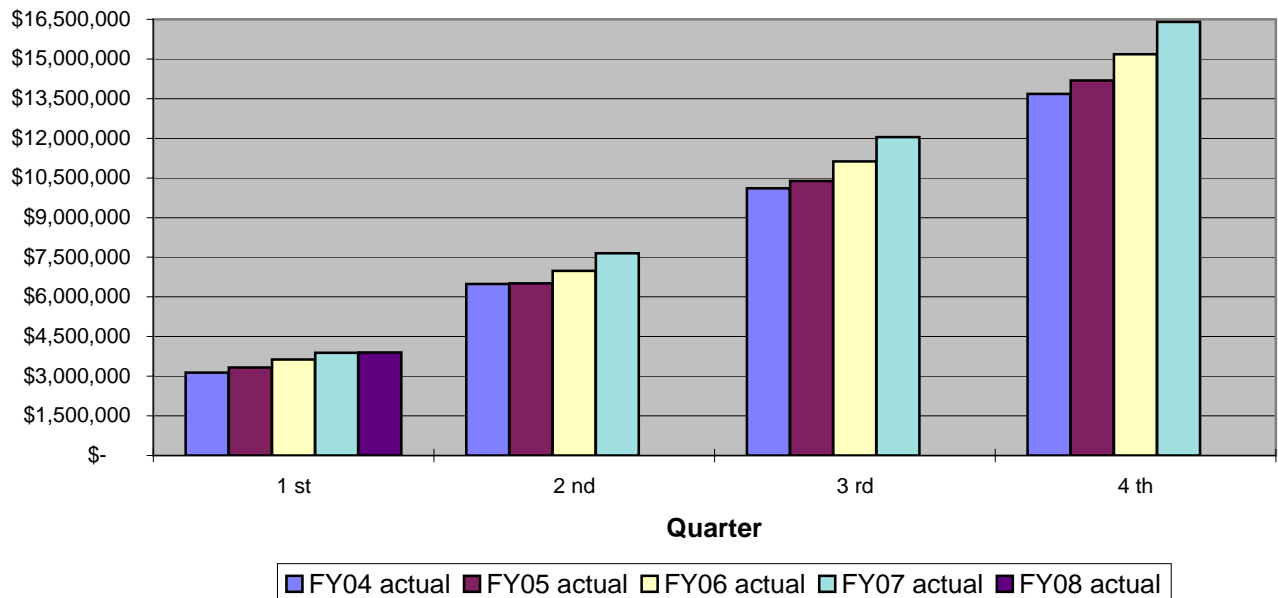


## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

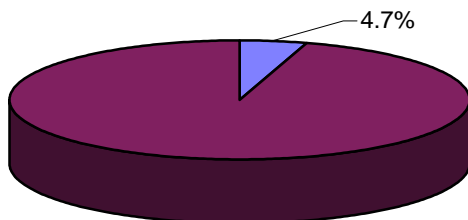
<b>FINES &amp; FORFEITS</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 3,138,211	\$ 3,331,540	\$ 3,626,532	\$ 3,882,214	\$ 3,902,965	
2 nd	6,492,417	6,511,406	6,989,340	7,651,260	-	
3 rd	10,110,119	10,388,495	11,125,209	12,043,180	-	
4 th	13,675,278	14,183,123	15,176,504	16,406,342	-	17,091,743

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	23%	23%	24%	24%	23%
2nd qtr/4th qtr	47%	46%	46%	47%	
3rd qtr/4th qtr	74%	73%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

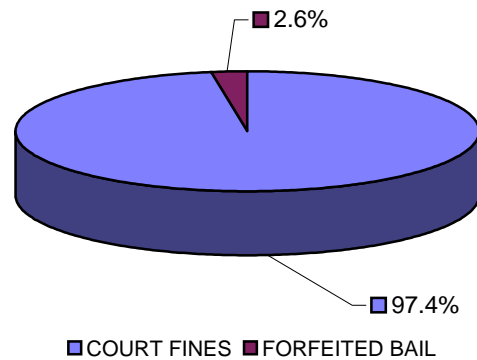
**Fines & Forfeits  
2004-2008 Y-T-D**



**Fines & Forfeits as a % of Total Revenue**



**Fines & Forfeits by Subcategories**



## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

### COURT FINES

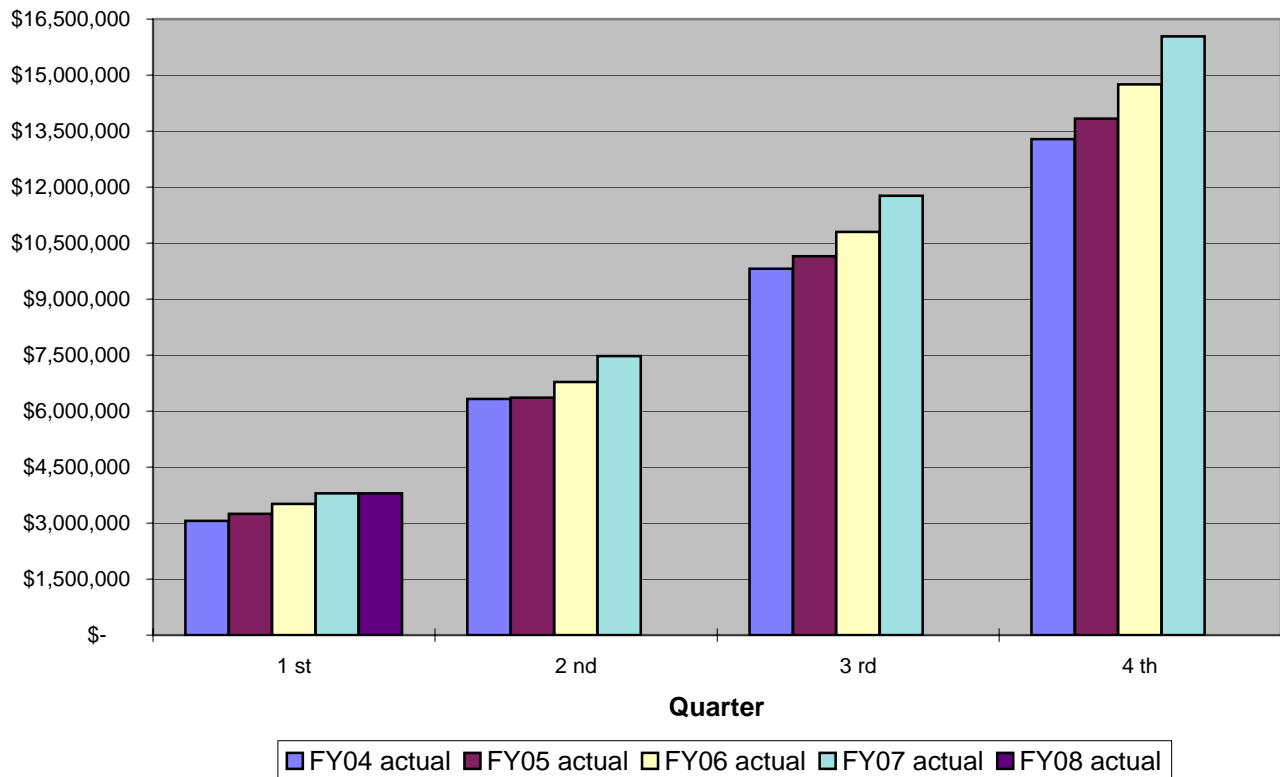
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 3,064,285	\$ 3,251,492	\$ 3,517,177	\$ 3,793,136	\$ 3,800,793	
2 nd	6,324,637	6,356,674	6,777,869	7,473,267	-	
3 rd	9,810,831	10,144,795	10,799,490	11,768,988	-	
4 th	13,284,396	13,836,384	14,749,114	16,033,088	-	16,722,498

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	23%	24%	24%	23%
2nd qtr/4th qtr	48%	46%	46%	47%	
3rd qtr/4th qtr	74%	73%	73%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Court Fines

Court Fines increased \$7,657 (0.20%) during the first quarter of FY2008 compared to the same period in the prior year. There are two material line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines increased \$75,547 (2.59%) while Bail Converted to Fines decreased \$47,890 (-5.60%). The total number of transactions for fines and installment receipts through the first quarter increased 4.67%.

**Court Fines  
2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

### FORFEITED BAIL

	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 73,926	\$ 80,048	\$ 109,355	\$ 89,078	\$ 102,172	
2 nd	167,780	154,732	211,471	177,993	-	
3 rd	299,288	243,700	325,719	274,192	-	
4 th	390,882	346,739	427,390	373,254	-	369,245

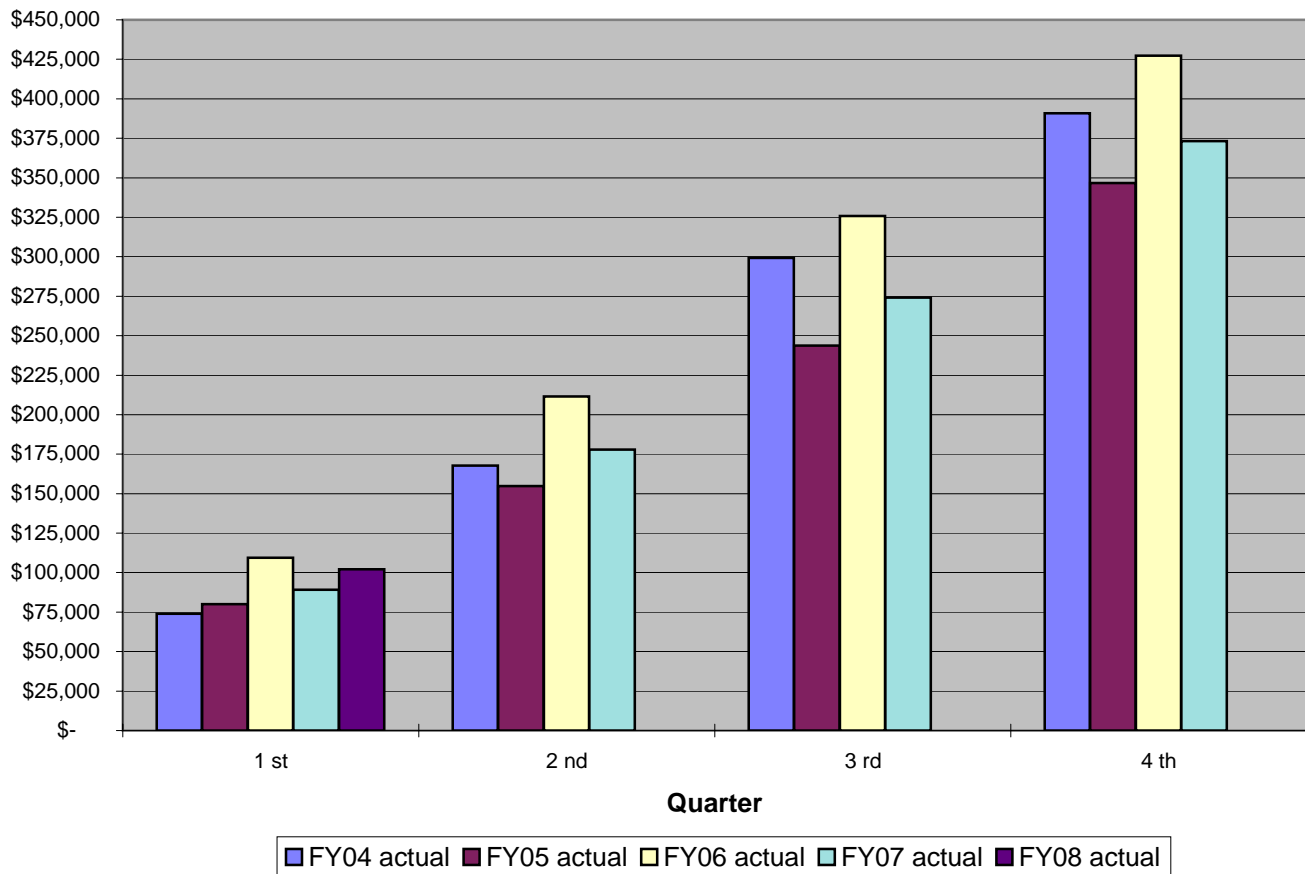
### Ratio Analysis

	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	19%	23%	26%	24%	28%
2nd qtr/4th qtr	43%	45%	49%	48%	
3rd qtr/4th qtr	77%	70%	76%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Forfeited Bail

Forfeited Bail increased \$13,094 (14.70%) through the first quarter of FY2008 compared to the same period in the prior year.

**Forfeited Bail  
2004-2008 Y-T-D**

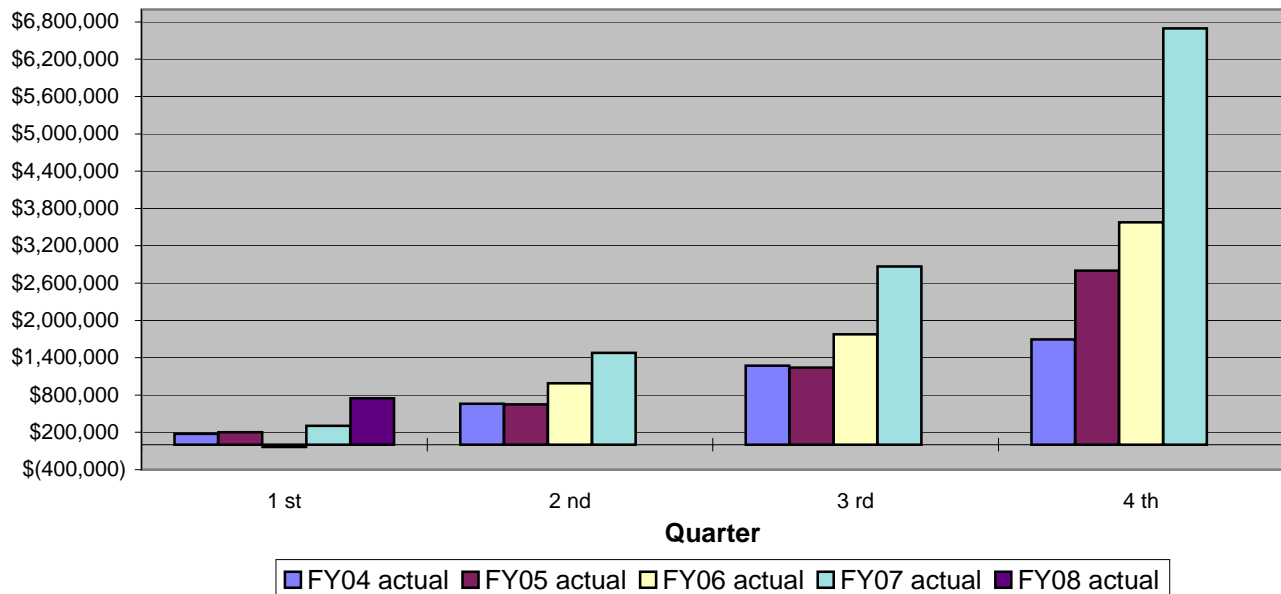


# GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

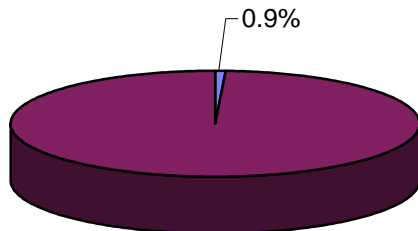
<b>MISCELLANEOUS</b>						
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 175,763	\$ 200,445	\$ (35,660)	\$ 303,875	\$ 748,746	
2 nd	660,030	651,722	990,203	1,476,403	-	
3 rd	1,272,692	1,243,733	1,775,382	2,868,774	-	
4 th	1,695,609	2,801,484	3,577,805	6,694,304	-	5,584,081

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>
1st qtr/4th qtr	10%	7%	-1%	5%	13%
2nd qtr/4th qtr	39%	23%	28%	22%	
3rd qtr/4th qtr	75%	44%	50%	43%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

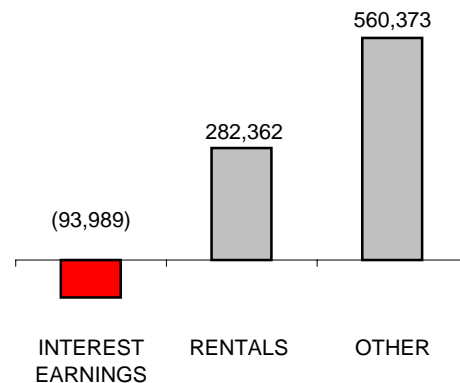
**Miscellaneous  
2004-2008 Y-T-D**



**Miscellaneous Revenue as a %  
of Total Revenue**



**Miscellaneous by Subcategories**



## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### INTEREST EARNINGS

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ (99,380)	\$ (95,814)	\$ (223,930)	\$ (146,947)	\$ (93,989)	
2 nd	24,763	126,098	334,957	482,813	-	
3 rd	142,647	280,259	769,720	1,300,096	-	
4 th	126,848	1,179,134	1,821,731	3,348,180	-	3,237,990

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	-78%	-8%	-12%	-4%	-3%
2nd qtr/4th qtr	20%	11%	18%	14%	
3rd qtr/4th qtr	112%	24%	42%	39%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

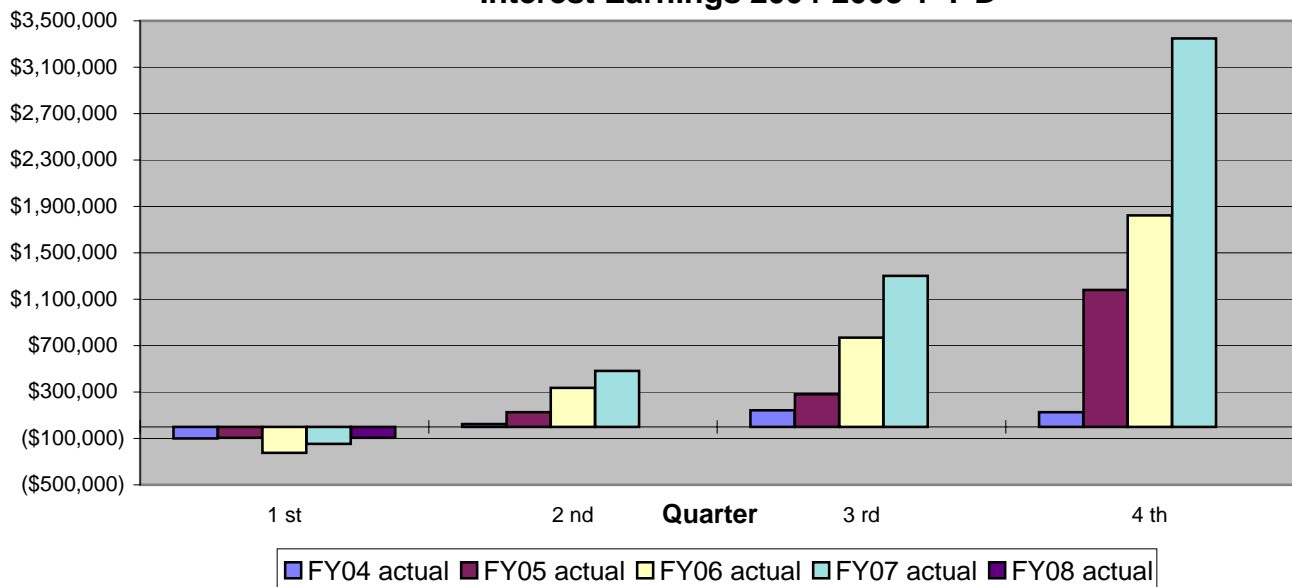
### Trend Analysis--Interest Earnings

Interest Earnings is comprised of Investment Income and Other Interest Earnings. The following shows the activity for Investment Income for the first quarter of FY2008 compared to the same period in the prior year:

	FY08	FY07	\$variance	%variance
July	(568,217)	(501,055)	(67,162)	13.40%
August	131,893	164,155	(32,262)	(19.65%)
September	184,356	183,940	416	0.23%

July's negative interest figures are the reversals of the June accruals from the respective prior years. FY2007's accrual was 13.40% larger than the FY2006 accrual. August and September of FY2008, which represent July and August interest, were down \$31,844 (-9.15%) compared to the same months in the prior year. During the quarter, the effective rate of return increased from 4.49% to 4.85%, the average daily balance of the investment pool declined 4.66%, and the amount of the interest earned increased 20.83%. Despite more interest earned the General Fund was due less interest compared to last year.

**Interest Earnings 2004-2008 Y-T-D**



## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### RENTALS

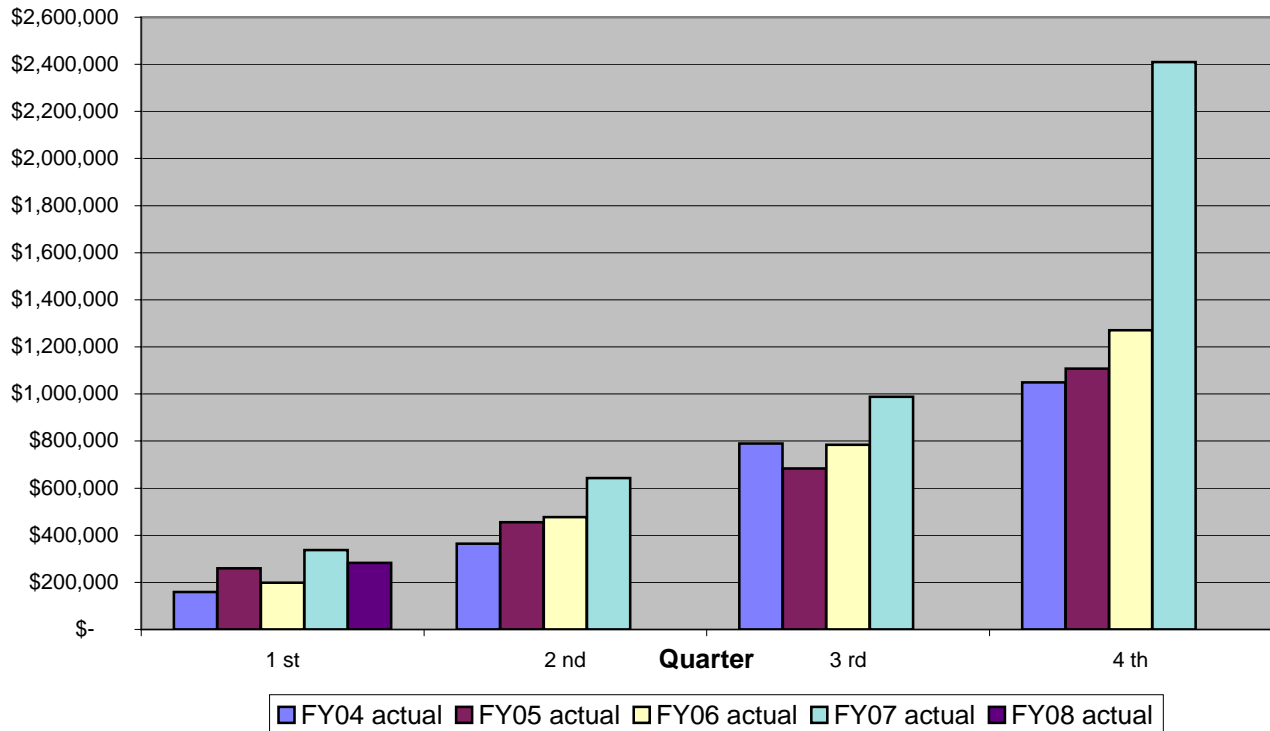
	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 159,254	\$ 259,061	\$ 197,925	\$ 337,651	\$ 282,362	
2 nd	364,466	454,841	476,807	642,681	-	
3 rd	789,367	683,840	784,207	988,182	-	
4 th	1,049,483	1,107,914	1,271,052	2,409,348	-	1,559,835

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	15%	23%	16%	14%	18%
2nd qtr/4th qtr	35%	41%	38%	27%	
3rd qtr/4th qtr	75%	62%	62%	41%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

#### Trend Analysis--Rentals

Rental revenue in the first quarter of FY2008 decreased \$55,289 (-16.37%) compared to the same period in the prior year. The decline was due to a downturn in Leisure Services rentals. Leisure Services rentals declined - 21.23% (\$47,415) primarily due to declines in Recreation of \$21,093 and Adaptive Recreation of \$19,945.

**Rentals  
2004-2008 Y-T-D**





## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

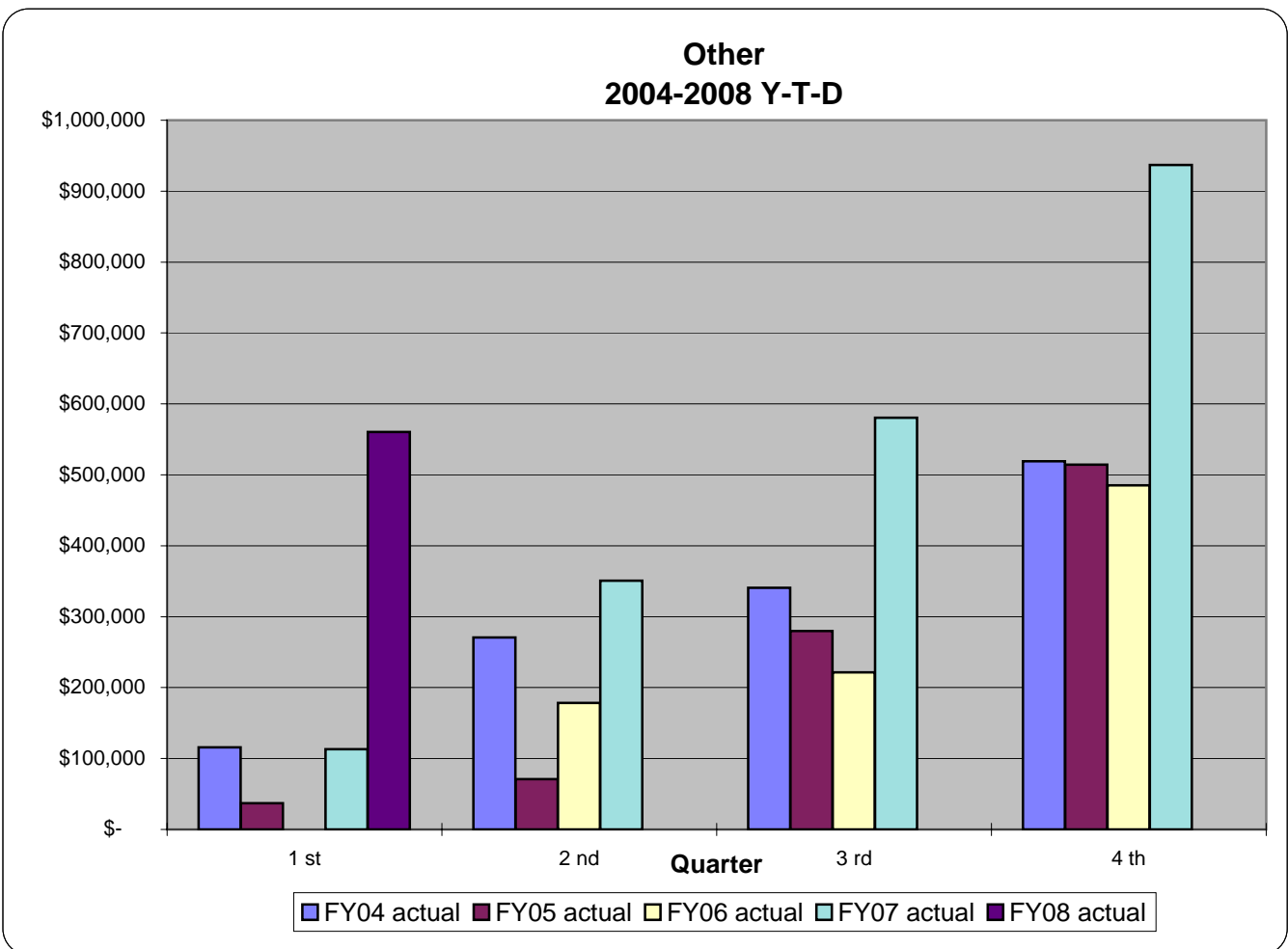
### OTHER

	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY06 actual</i>	<i>FY07 actual</i>	<i>FY08 actual</i>	<i>FY08 budget</i>
Quarter						
1 st	\$ 115,889	\$ 37,198	\$ (9,655)	\$ 113,171	\$ 560,373	
2 nd	270,801	70,783	178,439	350,909	-	
3 rd	340,678	279,634	221,455	580,496	-	
4 th	519,278	514,436	485,022	936,776	-	786,256

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>
1st qtr/4th qtr	22%	7%	-2%	12%	71%
2nd qtr/4th qtr	52%	14%	37%	37%	
3rd qtr/4th qtr	66%	54%	46%	62%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Other

Other revenues increased \$447,202 (395.16%) through the first quarter of FY2008 compared to the same period in the prior year. The large increase was due to a large payment received as part of a legal settlement, as well as, a deposit made by developers in connection with downtown development.



## SELECTED ENTERPRISE FUND REVENUES

### BUILDING PERMITS

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$3,618,116	\$ 2,973,064	\$ 4,114,647	\$ 3,262,760	\$ 1,864,486	
2 nd	7,168,598	5,528,239	7,177,823	6,066,697	-	
3 rd	10,961,998	8,438,444	12,474,771	9,965,541	-	
4 th	16,819,715	12,548,297	16,429,819	13,563,218	-	14,145,532

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	22%	24%	25%	24%	13%
2nd qtr/4th qtr	43%	44%	44%	45%	
3rd qtr/4th qtr	65%	67%	76%	73%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

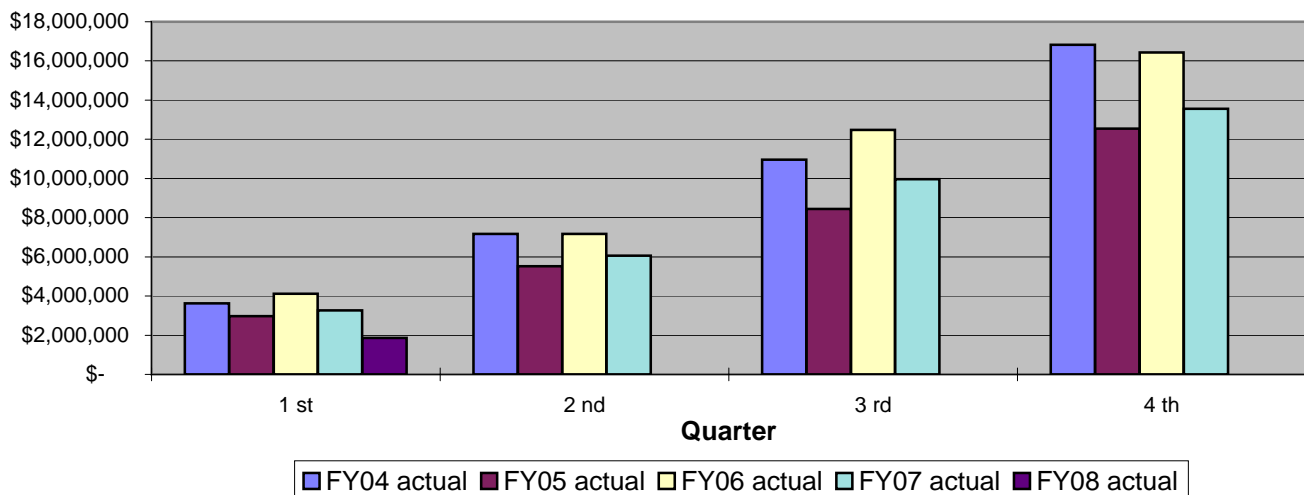
### Trend Analysis--Building Permits

Building Permits, through the first quarter of FY2008, decreased \$1,398,275 (-42.86%) compared to the prior year. The following highlights the activity in the category for the first quarter:

Structural Permits	\$	(710,291)	(-49.39%)
Electrical Permits	\$	(133,911)	(-44.45%)
Plumbing Permits	\$	(13,907)	(-6.11%)
Air Conditioning Permits	\$	(50,395)	(-30.92%)
Plans Check Fees	\$	(421,852)	(45.15%)
Plans O/T Reimb.	\$	(63,500)	(-87.83%)
Express Admin. Fee	\$	(21,000)	(-87.50%)
Express Hourly Plans Check	\$	14,755	15.50%

The overall decrease in the category was due to a decline in building valuations. Specifically, valuations decreased 37% in the first quarter of FY2008 compared to the same period in the prior year. New Single Family Dwelling valuations decreased 45%, Multiplex Family Dwelling valuations declined 100%, and Commercial Remodels declined 64%.

### Building Permits 2004-2008 Y-T-D



## SELECTED ENTERPRISE FUND REVENUES

### SEWER CONNECTION FEES

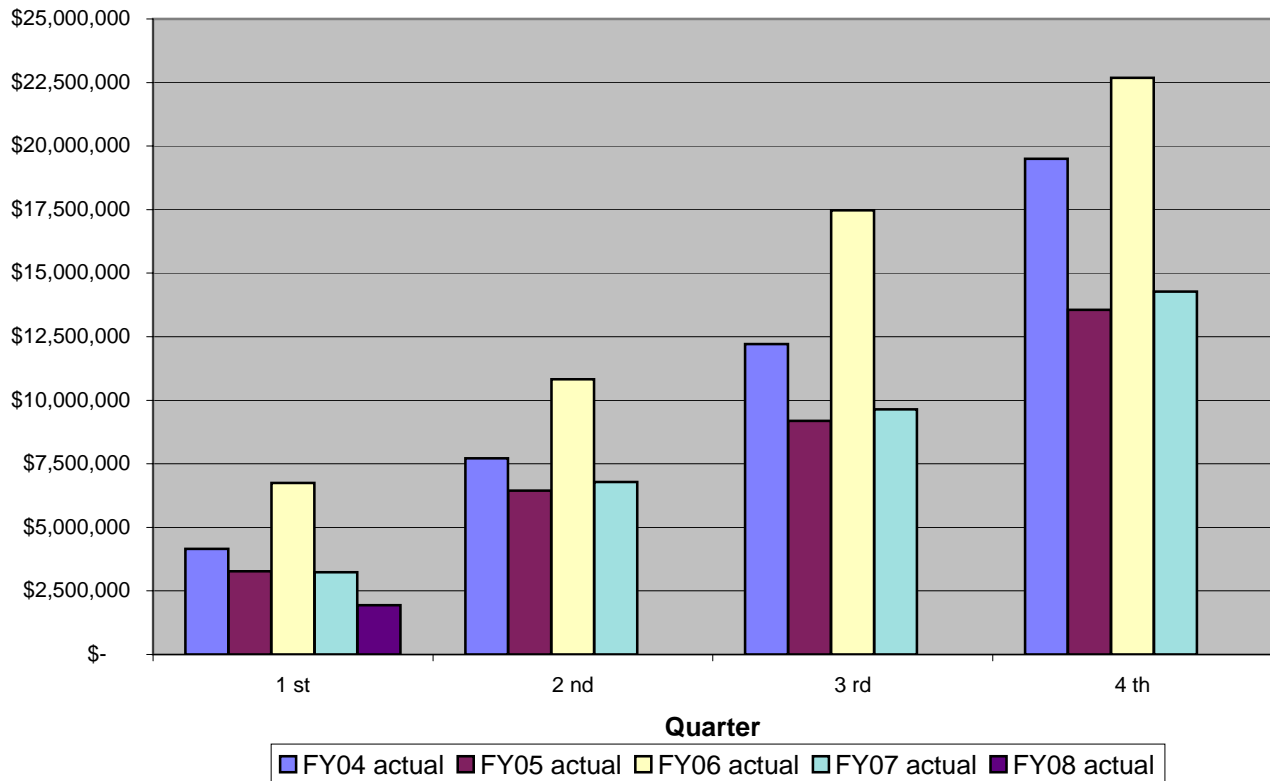
	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$4,151,346	\$ 3,270,694	\$ 6,743,724	\$ 3,229,235	\$ 1,935,865	
2 nd	7,712,063	6,444,249	10,821,869	6,789,672	-	
3 rd	12,204,556	9,187,258	17,477,261	9,643,534	-	
4 th	19,502,536	13,552,228	22,687,522	14,274,167	-	13,000,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	21%	24%	30%	23%	15%
2nd qtr/4th qtr	40%	48%	48%	48%	
3rd qtr/4th qtr	63%	68%	77%	68%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

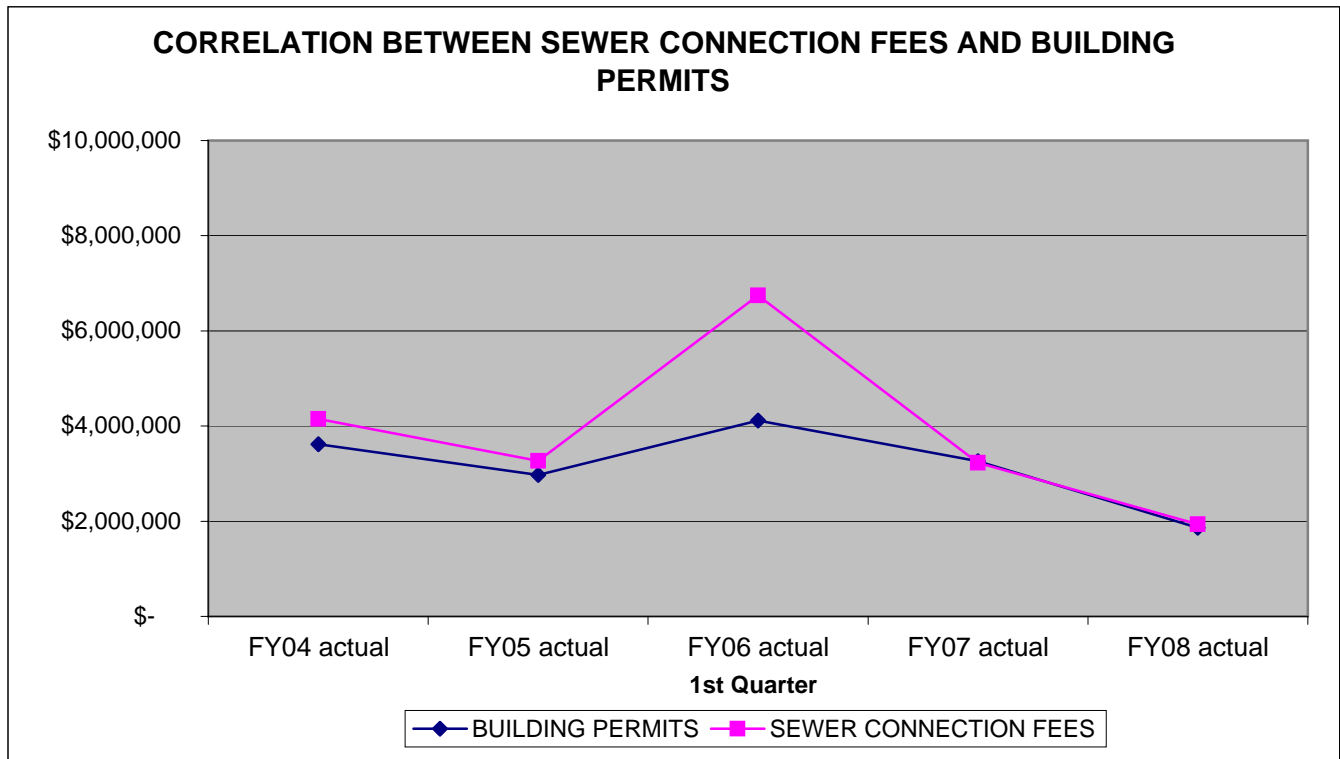
#### Trend Analysis--Sewer Connection Fees

Sewer Connection fees decreased \$1,293,370 (-40.05%) in the first quarter of FY2008 compared to the same period in the prior year. The decrease in the category was due to a downturn in building valuations. Specifically, valuations decreased 37% during the quarter.

**Sewer Connection Fees  
2004-2008 Y-T-D**



## SELECTED ENTERPRISE FUND REVENUES



## SELECTED ENTERPRISE FUND REVENUES

### PARKING REVENUE

	FY04 actual	FY05 actual	FY06 actual	FY07 actual	FY08 actual	FY08 budget
Quarter						
1 st	\$ 919,014	\$ 917,924	\$ 971,101	\$ 962,377	\$ 1,067,459	
2 nd	1,890,493	2,033,382	2,053,332	1,919,962	-	
3 rd	2,898,010	2,997,298	3,200,555	2,994,111	-	
4 th	3,880,119	3,923,394	4,229,602	4,065,238	-	4,216,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	24%	23%	23%	24%	25%
2nd qtr/4th qtr	49%	52%	49%	47%	
3rd qtr/4th qtr	75%	76%	76%	74%	
4th qtr/4th qtr	100%	100%	100%	100%	100%

### Trend Analysis--Parking Revenue

Parking revenue in the first quarter of FY2008 increased \$105,082 (10.92%) compared to the prior year. The revenue category consists of Meter fees, Fines, and Penalties. Meter Fees, Fines, and Penalties increased \$20,834 (7.03%), \$60,612 (12.63%), and \$23,636 (12.69%)--respectively. The increase can be attributed to the fact that FY2007 was down due to six unfilled Parking Enforcement Officer positions--these positions are now filled resulting in more tickets written.

**Parking Revenue (Meter Fees, Fines, & Penalties)  
2004-2008 Y-T-D**

